Original to be sent to Mysore State Govt.

Govt. II-27—95,000 31 10 52.

P. W. (1953) Department.

MS SERIES.

close

G.O. NO. 3985
(Also Contains G.O.M.S. No. 1664 PW Ts. 4.53)

Dated 25 - 9 - 1952.

[Despatch Abstract.]

Electricity - Madras Electricity Supply Undertakings (Acquisition) Act, 1948 - Indian Co. electrical undertaking - Acquisition by Govt. - Final amount of Compensation payable. Declared.

FOR MYSORE STATE

P.W.(D3)

25479
2544

Memo No. 31344 - D/52-1 Dt 23-4-52.

Sub:- Electricity - Madras Electricity Supply Undertakings (Acquisition) Act 1949 - Nilgiri company electrical undertaking - Acquisition by Govt. - Payment of final compensation

Ref:- G.O. Ms. No. 3992. P.W. Dt 29-9-51.

With ref. to section 12(5) of the Madras Electricity Supply Undertakings (Acquisition) Act 1949, the Govt. should determine before 29-9-52 the amount of compensation payable in respect of the Nilgiri company electrical undertaki and deposit in the Reserve Bank of India at Madras the balance left from the amount aforesaid after deducti therefrom the amounts referred to in section 11 of the said Act and the deposit already made with ref. to the G.O. cited. The C.E.D. is requested to send through the C.E.(E) proposals at a very early date to enable

the Govt. to take necessary action in the matter and pass orders before the due date.

By
22/4/52

22/4/52

23/4/52

To the C.E.D.G.
Copy to the C.E (E)

R.D. - 25-5-52

26/4

Note :- The draft at pp 1-2 above is submitted for approval w.r.t. the orders at 'M' on p:12 N.F of G.O.Ms. No: 3992 P.W. D 29-9-51.

By
22/4/52

22/4/52

23/4/52

(original is in CRO 31343

Copy of letter No.151-H/51-122 dated 2-5-52 from the Chief Electrical Inspector to Govt. to the Secretary, Public Works Dept.

Sub:- Electricity - Madras Electricity Supply Undertakings (Acquisition) Act, 1949 - Udipi, Srikakulam and Salur-Parvathipur electrical undertakings - Taken over by Govt - Payment of final compensation proposals.

Ref:- (1) Govt. Memo.No.31344 I/52-1 dated 23-4-52.
(2) Govt. Memo.No.31343 I/52-1 dated 23-4-52.
(3) Govt. Memo.No.31342 I/52-1 dated 23-4-52.

***

I have to state that the audit by the Govt. Audit Officer of the accounts of these undertakings upto the vesting date has not been completed yet since the licensees have submitted their accounts only very recently. The Audit Officer has availed of earned leave for 30 days from 1-5-52 and on his return, Government audit is expected to be completed by about the end of July,1952. After the accounts have been duly audited, correspondence on points raised therein such as excess capitalisation, if any, wrong classification of items etc. will have to be taken up with the Accredited Representative and finally settled based on the Audit Report which has a vital bearing on the compensation amount.

Since the licensees have made most of their books available to the Checking Officers only very recently, items such as second hand assets and items disposed off after 1-10-47 with a view to create loss to Govt. etc. have to be checked by the Checking Officers hereafter with reference to these books and based on their reports, the matter may have to be taken up with the Accredited representatives further, if necessary.

The checked list of inventory of assets in the case of Srikakulam has not yet been received from the Checking Officer while in the case of Salur-Parvathipur only one copy was received and the same is under scrutiny. The claims statements submitted by the Accredited Representative in respect of these undertakings have been sent to the Checking Officers for the remarks, if any, and their remarks are still awaited. In the case of Udipi, the remarks from the Chief Controller of Accounts on the claim statement is still awaited.

In the meantime, efforts will be made to settle the other outstanding matters pending with the Checking Officers or the Accredited Representative. Under the above circumstances, I feel I may be in a position to send the final compensation proposals in respect of these undertakings by the end of July. If, however, all the outstanding points are settled earlier, I will submit the proposals earlier.

(True copy).

Copy of Endorsement No.1138-C/52-1 dated 20th May, 1952, of the Chief Operation Engineer (North).

Sub:- Electricity - Madras Electricity Supply Undertakings (Acquisition) Act, 1949 - Udipi, Srikakulam and Salur-Parvathipur electrical undertakings - Payment of final compensation.

Ref:- From the Chief Electrical Inspector to Government letter No.151 H/51-122 dated 2-5-52.

Forwarded to the Secretary to Government, Public Works Department.

2. I agree with the Chief Electrical Inspector to Government in the matter.

--

(True copy)

(840)

PWD (I3)

With refce. to CE1GIS report at A and B at P 3 ante, a further report may be awaited till 5.8.52.

x

9.6.52.

(True extract)
MP

VERY URGENT.

PWD(I&B) 5/

Memo no. 3134-I&B/52 – 26.8.52.

Sub: Elecy. / Madras Elecy. Supply Undertakings (Acquisition) Act, 1948 – ~~Settlement~~ additional Co. elect. undertakings – Final Compensation

I&B – Ref: Memo from the C.E.I.G., no. 151.N/51-122 dt 2.5.52

The C.E.I.G. is requested to expedite this weighty proposals.

26/8/52

5/8/52

The CE I G / 28/8/52

5/8/52

ELECTRICITY DEPARTMENT.

From
SRI K.V.KARANTHA, M.A., M.I.E.,
Chief Electrical Inspector to Govt.,
157, Mount Road, Madras-2.

To Assistant
The Secretary to Government,
Public Works Department,
Fort St. George, Madras-9.

ASSISTANT ... PUBLIC WORKS ... 20.10.1952

Letter No.151 N/51-155 dated 16-8-52.

Sir,

Sub: Electricity - Madras Electricity Supply Undertakings (Acquisition) Act, 1949 - Udipi Company Electrical Undertaking - Final compensation.

Ref: Govt. P.W.D. Memo.No.31344-I/52-2 dated 6-8-1952

Some points having a vital bearing on the compensation have not yet been settled and are under correspondence with the Accredited Representative and the Checking Officer still. The remarks on the claim statement from the Chief Controller of Accounts, and a final report from the Checking Officer after taking over all the records are still awaited. I shall send my proposals early, after receipt of these particulars.

Yours faithfully,

for Chief Electrical Inspector to Government and Acquisition Officer.

Ad/16-8-52.
Cpoy to:
The Chief Controller of Accounts, Madras-2.
The Asst. Engineer (Elecl.) and Checking Officer, Udipi. for information.

Immediate

From Personal Assistant

PWD(I/3)

Memo no. 31344-I/52-3 dt. 6.9.52

Three copies to issue at once 5.2/M 1.3 19/52 Pty

Sub: Elecy. - Madras Elecy. Supply Undertakings (Acquisition) Act, 1948 - Udipi Co. electrical undertaking - Final Compensation.

Ref: From the C.E.I.G., No. 151 N/51-155 dt 16/52

The C.E.I.G. is requested to send his final proposals in the matter immediately to enable the Govt. to examine them ~~proposal~~ and pass orders before the due date, viz 28.9.52.

× Typist pl cf.

2 ✓ Asst

The CE(G) 6/9 6/9/52

From the CE(S) 15/9/52

6.9.52

6/9/52

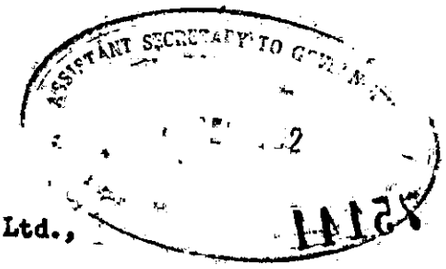
6.9.52

15.9.52

11

Tel: "Electricity". Electricity Department.

From
The Chief Electrical Inspector
to Government, 157, Mount Road,
Madras-2.



To.
The Accredited Representative,
Messrs. Udipi Electric Supply Corporation Ltd.,
No.99-A, Armenian Street,
Madras-1.

No.151 N/51-164 dated the 5th September, 1952.

Sir,

Sub: Udipi electrical undertaking - Taken over by Government - Payment of final compensation.

Ref: Your letter No:U/28/Acqn. dated 31-7-1952 and letter No.UP/AE/950/52 dated 2-9-52 from the Checking Officer to you.

--:--

1. In view of Checking Officer's letter cited above, I am bifurcating the amount under mains into three categories, viz., mains on steel or reinforced concrete supports; (2) mains on wooden supports and (3) underground cables as follows:--

		Amount.	Depreciation.
(1) Mains on concrete or steel supports. ...	Rs.	88,845-14--5	3.6%
(2) Mains on wooden supports.	Rs.	6,960--0--0	4.5%
(3) Underground cables.	Rs.	900--0--0	2.25%
	Rs.	96,705-14--5	

I am working out depreciation in respect of items 2 and 3 at the prescribed rates from the year 1938-39 onwards.

2. I am fixing the value of stores as suggested by the Checking Officer, which was communicated to you in my letter No.151-N/51-160 dated 22-8-1952, in my proposals to Government.

3. It is reported by the Checking Officer that one V.M. engine set and one black stone engine set were purchased second hand and you have also not produced sufficient evidence to show that they were purchased new. As such I am recommending to Government a depreciation rate of 12% for both the engines, as is generally done in the case of all second hand assets.

4. Fuel supply system:- This cannot be classified under buildings and so it cannot come under C (d) of the Table attached to Schedule to the Acquisition Act and a rate of 1.8% adopted. I am fixing the rate of depreciation of the asset at 3% classifying it under item C(b) of schedule II being for a similar item.

5. Pre-paid expenses: You have claimed Rs.387--2-10 under this head - vide item I (iv)(5) of the claim statement. Items 1, 2 and 3 under this cannot be admitted since such liabilities do not pass on to them under the Act. Regarding item (4) you may prefer your claim to the Superintending Engineer, Pykara Electricity System,

p.t.o.

Coimbatore, since there is no provision in the Act to allow this as ranking for compensation under basis 'C'

Yours faithfully,

75141 Mvr./5/9/52.

C. V. Lakshmanan.
For Chief Electrical Inspector
to Government and Addn. Officer

Copy to the Secretary to Government, Public Works Department, Fort St. George, Madras-9 for information and necessary action with reference to paragraph 3.

Copy to the Chief Operation Engineer (South), 157, Mount Road, Madras-2.

Copy to the Superintending Engineer, Pykara Electricity System, Coimbatore.

P.W.D(D3)

A.R. Lett

PWD(D3)

pp 11-12 anti : This is only a copy of letter to the Accredited Representative. The final proposals regarding payment of compensation will be awaited LM 15.9.52 (A.D.O. reminder to the COE(S) is under issue)

9/9/52
10/9/52

TP 11/9/52

Orders of the Govt. on the Govt. of India's letter dated

Fort St. George, Madras,
Public Works Department,
Dated the 9th September 1952.

G.O.No.31344.I.52.4.

Dear Narasimhamurthi,

Sub:- Electricity-Udipi and Union Cochin electrical undertakings-Final compensation.

Ref:- Government Memo.No.31344.I.52.1, P.W. dated 23.4.52.
G.O.Ms.No.4147, P.W., dated 13.10.1952.

I am to invite attention to the references cited. Orders determining the final compensation payable for the Udipi and Union Cochin company electrical undertakings should be issued on or before 28.9.1952 and 12.10.1952 respectively. Much inconvenience is felt in the Secretariat by the late receipt of final proposals in such cases. I am, therefore, to request you to give the matter your personal attention and see that final proposals in the matter are sent to the Government at least 15 days before the expiry of the last date for the issue of orders in each case, so that sufficient time may be available to the Government to examine and pass orders in each case in time.

Yours Sincerely,

T.M.S.Mani,
SECRETARY TO GOVERNMENT.

To Sri N.R. Narasimhamurthi, B.Sc., B.E.,
Chief Operation Engineer(South), 157, Mount Road, Madras.2.

Copy to the Chief Electrical Inspector to Government.(by name).

Forwarded/By Order.

TMJ.11.9.

Superintendent

IMMEDIATE.

Tel: "Electricity Electricity Department.

From
Sri K.V. Karantha, M.A., M.I.E.,
Chief Electrical Inspector
to Government, 157, Mount Road,
M a d r a s-2.

To
The Secretary to Government,
Public Works Department,
Fort St. George,
M a d r a s-9.

Through
The Chief Operation Engineer (South),
157, Mount Road,
M a d r a s-2.

No.151-N/51-171 dated the 12th September, 1952.

Sir,

Sub: Udipi electrical undertaking - Taken over by Government - Proposal for payment of final compensation - Submitted.

Ref: G.O. Ms. No. 3992 P.W., dated 29-9-51 and Government Memorandum No.31344-I/52-3 dated 6-9-52.

--:--

1) I forward herewith the statement of claim for compensation preferred by the Accredited Representative of Messrs. Udipi electric supply corporation Ltd., along with a similar claim prepared by me in respect of the undertaking embodying the modification to the Accredited Representative's claims based upon the report of the Checking Officer, Audit Report and other relevant data as now available with me.

2) The amounts claimed under the various items by the Accredited Representative and the amounts recommended by me (and included in the claim statement prepared by me) are set down below. In respect of the depreciation calculated by the Accredited Representative for some of the assets like buildings, public lighting, service connections, automatic voltage regulator, crane and meters is found to be slightly more than what would have to be provided for under the Act strictly. Since the licensee has also calculated depreciation as per the Act, I am accepting his figures only, as it is not only advantageous to Government but also enables Government to reduce the points of difference between the Accredited Representative's claim and that of Government.

3) Variations between licensees claim and the one preferred by me.

Name of asset.	Amount as claimed by Accredited Representative.	Amount recommended by me for Government's acceptance.	Difference.
	Rs.	Rs.	Rs.
1. Buildings.	13,103-14--9	13,103-14--9	
2. Plant and machinery:			
(a) V.M. engine set.	14,374--4--2	6,011--8--2	8,362-12-
(b) Blackston set.	8,071-10--8	1,681--9--4	6,390--1-
(c) Switch Board.	4,345--1--0	4,345--1--0	-
	c.o. 39,894-14--7	25,142-81--3	14,752-1?

Name of asset.	Amount as claimed by Accredited Representative.	Amount recommended by me for Government's acceptance.	Difference.
	Rs.	Rs.	Rs.
b.f.	39,894-14--7	25,142--1--3	14,752-13--4
2. Plant and machinery continued:			
(d) Cable connection.	844-12--0	844-12--0	-
(e) Automatic voltage regulator.	781-12--0	781-12--0	-
(f) Cooling plant.	1,917-11--0	1,917-11--0	-
(g) Fuel supply system.	1,545--0--0	1,240-10--0	304-12--0
(h) Crane.	1,510--0--0	1,510--0--0	-
Karkala:			
(i) Crossley set.	7,089-10-11	2,363--6-11	4,726--4--0
(j) Switch board.	767--4--3	767--4--3	-
(k) Cooling system.	935-14--7	935-14--7	-
3. Mains.	57,186--4--5	56,563--4--5	623--0--0
4 (a) Transformers 100 KVA.	1,083-12--0	1,083--1--0	0-11--0
(b) Transformers 75 "	897-12--0	897-12--0	-
5. Service connection.	1,924-14--8	1,924-14--8	-
6. Meters on hire.	4,666-13--4	4,666-13--4	-
7. Public light fittings.	1,409-15-11	1,409-15-11	-
8. Vehicles.	59--9--0	59--9--0	-
9. Furniture and instruments.	416-15--3	416-15--3	-
10. Tools and instruments.	2,235--6--0	2,235--6--0	-
11. Stock of stationery.	76-13--6	76-13--6	-
12. Intangible assets.	14,624--7--7	14,624--7--7	-
13. Stores and spares.	25,491-10-11	20,987-14--5	4,503-12--6
14. Expenses prepaid.	387--2-10	Nil	387--2-10
Grand Total.	1,65,748-14-9	1,40,450--7--1	25,298--7--8

Wherever there is difference between the Accredited Representative's figures and mine, I have given my detailed explanation below:--

1. Buildings:- It is noted from the inventory that there are fittings attached to the buildings. The rate of depreciation for fittings is 4.5%. There are also office buildings and power house buildings. The Accredited Representative has not adopted separately the prescribed rate of depreciation at 4.5% for fittings in the buildings (both in office and power house buildings) but has worked out an overall rate of 3% for all the buildings. The Accredited Representative has stated that he has not maintained separate accounts for each class of assets and therefore bifurcating the capital expenditure incurred on each class of assets coming under buildings was not possible. Since the lower rate for power house buildings, viz., 1.8% offsets the additional depreciation that has to be provided in respect of fittings in both office and power house buildings, viz., at 4.5%, the overall rate as worked out by the licensee, viz., 3% has been accepted, subject to Government's approval.

2. Plant and machinery:- The Accredited Representative has bifurcated this into several categories, viz., V.M. engine set, Blackston engine set, switch board, cable connections, automatic voltage regulator, cooling plant, fuel supply system, crane, crossley set, switch board at Karkala and cooling

plant at Karkala and has adopted various rates of depreciation in conformity with schedule II to the Acquisition Act. The classification made by the Accredited Representative is generally in order; and the individual values of the component parts as given by him also seem reasonable and have been accepted. But there are no records to verify the accuracy of the values of the individual assets.

In the case of fuel supply system, the licensee has not adopted a rate strictly in conformity with schedule II to the Acquisition Act and he has since been advised that the rate of depreciation for this item should be 3% as per item c(b) of Schedule II to the Acquisition Act instead of 1.8% as adopted by him; and recalculation of depreciation has accordingly been made by me. The Accredited Representative has also agreed for the same.

V.M. engine set: The licensee has provided depreciation at 6% for this item from 1941-42 onwards and when he was addressed to state the date from which the set was brought into beneficial use, he has confirmed that the same was brought to use only from 1941-42 in his letter dated 23-4-1952. However, on a reference to the statutory inspection reports of the Inspectorate for the year 1938-39, it is seen that a bill for Rs.80/- was claimed and accepted by the licensee for the two sets of engines, 110 K.W. each. The licensee would not accept a bill unless a set is erected and is in commission and therefore I have come to the conclusion that the set was actually brought into beneficial use from the year 1938-39 and has worked out depreciation accordingly.

It was already pointed out in the audit reports that a sum of Rs.5,647--8--0 representing debenture interest was wrongly capitalised under the head "plant and machinery". The Accredited Representative has agreed for giving necessary credit to the plant and machinery account and he has also withdrawn the sum of Rs.5,647--8--0 representing debenture interest wrongly capitalised under the item V.M.engine set from the year 1941-42 as per the instructions of this Office. As stated above depreciation on the value of engines has been calculated from 1938-39 onwards, omitting this sum of Rs.5,647-8-0.

Crossley and black stone engine sets: These assets were purchased second hand and the Accredited Representative has provided a rate of 6% depreciation only as though they were new sets. The Accredited Representative was addressed by me that since the engines were purchased second hand the rate of 6% should not be adopted and I suggested a rate of 12% and requested him to give his concurrence. He has not agreed for the same. Under the provisions of item D of Schedule II to the Acquisition Act, I have fixed the rate of depreciation for these two sets at 12% and worked out depreciation accordingly. I request Government to give necessary approval for my proposal.

Mains. The licensee has provided an overall rate of 3.6% for this item from the date of bringing into beneficial use. On a reference to the Inventory of Assets prepared by the Accredited Representative and checked by the Checking Officer, it is observed that there are overhead mains on wooden supports and underground cables. The rate of depreciation for the former according to Schedule II to Acquisition Act is 4.5% and for the latter is 2.25%. When the Accredited was addressed to bifurcate the Capital Expenditure incurred under each type of mains and work out separate depreciation for each in accordance with Schedule II to the Acquisition Act, he stated that no separate account was maintained by him for each type of mains and the Capital Expenditure incurred was booked under one head namely "Mains". Therefore the Checking Officer was asked to estimate the amount of Capital Expenditure incurred under mains on wooden supports and U.G. cables and the Checking Officer has accordingly estimated the amount as Rs.6,960/- and Rs.900/- respectively. The Accredited Representative estimates the cost of cable at Rs.5,000/- which is unduly high considering the size, length of cable involved. So the Checking Officer's estimate was accepted. In order to avoid only loss/by the Accredited Representative not providing the prescribed rates of depreciation for these, such an estimate of the value of the mains was made and depreciation on the same worked out accordingly. An amount of Rs.64-14-0 wrongly capitalised during the year 1948-49 was also withdrawn and the Accredited Representative has also

agreed for the same.

Furniture and fittings and motor car and cycles:

These items come under the definition of section 5(3)(iv) to the Acquisition Act and hence no depreciation need be provided; but the licensee has provided a depreciation of 4.5% for furniture and fittings and 12.88% for motor car and cycles. In as much as the Accredited Representative has provided necessary depreciation, though not in conformity with the Act, I am allowing the claim as claimed by him. In this connection reference is invited to the Government U.O. P.W.D. No. 53454 I/52-1 dated 31-7-52 in the case of Maraguppet, wherein it has been stated that "if the licensee has provided depreciation for these assets, one may allow the same as per his claim statement."

Tools and instruments: The Accredited Representative has not provided any depreciation and his claim is in conformity with Section 5(3)(iv) to the Acquisition Act. Hence, I am taking the amount as claimed by him for purposes of compensation.

Stores and Spare parts: The Accredited Representative has claimed a sum of Rs. 25,891-10-11, vide item (iii)(a) of his claim statement. This amount includes the value of excess stores found at the time of vesting to the tune of Rs. 1,500/-. The Accredited Representative was informed that there cannot be any possibility of surplus stores coming in and it can be only due to faulty accounting vide my letter No. 151 M/51-151 dated 30-7-52 (copy enclosed). The Accredited Representative has not agreed for the same vide his letter No. M/52/Acq. dated 11-8-52 (copy attached). In view of the reasons furnished in my letter dated 30-7-52, and since the explanation of the Accredited Representative is not convincing, I have deducted this amount from the value of stores claimed as per para 8 of the audit report on the accounts of the undertaking upto the vesting date, sent to Government in my No. 91.A.C/52-5 dated 19-6-1952.

Under Section 5(3)(iii) to the Acquisition Act, the Checking Officer has fixed the reasonable price of used stores based on their present condition, and also intimated the items of stores short delivered with reference to the Inventory. The Accredited Representative was addressed to give his concurrence for the reasonable price fixed by the Checking Officer in accordance with Section 5(3)(iii) of the Act. The Accredited Representative has not agreed for such a deduction. I am sending a list of stores for which the Checking Officer has fixed the price as above and I have deducted the difference in amount between the Accredited Representative's figure and the Checking Officer's figure from the book value of stores and allowing only the balance of Rs. 20,000-0-5 for compensation.

Prepaid expenses: The Accredited Representative has claimed a sum of Rs. 537-2-10 under this head vide item I, IV (5). Of these, the first 5 items does not rank for any compensation since Government are not bound to pay license fees to the Udipi Municipality, license fees to the Panchayat Board, Karkala and Workmen's compensation Insurance premium. Item (4) represents the rent paid in advance from 1-6-51 to 31-10-51 for the lease hold land in which the power house is situated. As there is no specific provision in the Act under basis 'C' to allow this as ranking for compensation, the Accredited Representative has been addressed to prefer a claim to the Superintending Engineer, Pykara Electricity System. In view of the reasons stated above, I have not included any amount prepaid by the licensee in my claim statement.

Solatium: The Accredited Representative has claimed 20% solatium instead of 15% as per clause 15 of G.O.No. 1755 dated 24-8-1937 relating to Udipi Electric License 1937. Therefore only 15% solatium has been adopted.

Deductions: The following are the deductions effected by me in the claim statement.

1) The amount already paid as advance compensation vide. Rs.91,500/- in C.O.MS.No. 3092 P.W. dated 29-8-51.

2) An amount of Rs. 35/- representing the cost of head office embossing seal not handed over under section 11 of the Act. The Accredited Representative has agreed for this deduction.

Consumers security deposits and interest thereon less the amounts due from consumers for energy supplied: The Accredited Representative has allowed a deduction of Rs. 1,061-4-0 vide item II(f) of his claim statement. The Deputy Chief Accountant (Acquisition) Coimbatore has reported that the total amount of deposits together with interest thereon is Rs. 11,100-4-11 and it is also reported by him that energy charges of Rs. 9,908-15-7 are due from consumers dgs against which Rs. 527-5-9 is irrecoverable. Therefore, for purposes of compensation the deductions to be made under item (ii)(f) is Rs. 11,100-4-11 minus (9,908-15-7 - 527-5-9) or Rs. 2,120-0-1. This amount has been taken as the amount to be deducted under item II(f) of the claim statement.

I am not sure as to whether irrecoverable amounts due from consumers can be deducted since section 11(2)(b)(iii) refers clearly to "the amount which according to books of the licensee are due from consumers" as deductable from the total amount of security deposits. As I have been hitherto allowing this claim only to the extent up to which the energy dues have been recovered by the department, I have followed the same procedure even in this case. This point may therefore be got examined legally.

Deductions under section 10: In accordance with memo No. 30639-I/52-2 dated 31st May 1952 no deduction is recommended under section 10 of the Act.

The net amount of compensation as above xxxxxx may be declared for payment with reference to section 12(5) of the Act subject to the Superintending Engineer, Pykara Electricity System, confirming that the value of the assets of the undertaking already taken over will not be less than this total amount and that no further deductions are to be effected therefrom.

With reference to section 12(5)(c) of the Act, interest is also payable on the balance payment. This payment of interest may also be sanctioned.

Yours faithfully,

Chief Electrical Inspector to Government. and Ex. officer

vv.13.9.52.

Advance Copyto the Secretary to Government, Public Works Department, Fort St. George, Madras-9, with enclosures.
Copy to the Chief Operation Engineer (South), 157, Mount Road, Madras-2, for xxx together with the u.o. note in original.
Copy to the Chief Controller of Accounts, Madras-2.
Copy to the Superintending Engineer, Pykara Electricity System, Coimbatore, for very urgent action on the last paragraph of the letter. His reply may please be sent direct to the Chief Operation Engineer (South) with copy to this office.
Copy to the Assistant Engineer (Electrical) and Checking Officer, Government Electricity Department, Udipi.

***

ANNEXURE II

Form F.

Basis - C. Claim for compensation.

Name of the undertaking :. Udi for elect. undertaking

Ref: (a) C.O. No. 237 dated 18 -1- '51 ordering vesting.

(b) Reference to intimation of licensee's option of basis 'C'.

(c) Vesting date 1-6-'51.

Statement upto

Supplemental statement for the period.

Final statement upto the vesting date, viz. 31-5-'51.

Note: The book values refer to items pertaining to electricity supply work only.

I. Name of item --

(i) (a) The book value of all completed works in beneficial use partaining to the undertaking and handed over to the Government excluding works paid for by consumers. 2,21,572 -7- 8

Less (b) depreciation calculated in accordance with Schedule II to the Act. 1,19,523 -2- 4

102,049 -5- 4

(ii) The book value of all works in progress handed over to the Government, excluding works paid for by consumers or prospective consumers. nil

(iii) (a) The book value of all stores including spare parts handed over to the Government less ~~depreciation~~ deduction as per statement enclosed, 251491-10-11 - (3003-12-6 + 1500/-) Revise Covering letter. 20,987 -14- 5

(b) Estimated value of used stores and spare parts, subject to final agreement regarding cost, between the Government and the licensee

(iv) The book value of all other fixed assets in use on the vesting date and handed over to the Government.

1) Furniture & fittings :	Book value	889	7	3	
	Less depreciation	472	8	0	416 -15- 3
2) vechicles	Book value	149	1	0	
	Less depreciation	89	8	0	59 9 0
					2235 6 0
3) Tools and instruments					2,711-14- 3
iv (a) Stores ~~and~~ of stationery.					76 13 6

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v) The book value of all plant and equipment existing on the vesting date but no longer in use owing to wear and tear or to obsolescence, to the extent such value has not been written off in the books of the licensee. nil

Preliminary expense ..	6028	10	7	
Engineering and development expenses.	6000	0	0	
Brokerage & commission.	2595	13	0	14,624 7

vi) The book value of all intangible assets to the extent such value has not been written off in the books of the licensee.

(vii) The amounts due from consumers in respect of every hire purchase agreement (See section 7 (2) (a) (ii) of the Act) less a sum which bears to the difference between the total amount of the instalments and the original cost of the materials or equipment, the same proportion as the amount due bears to the total amount of the instalment. nil

(xiii) Any amount paid actually by the licensee in respect of every contract (See section 7 (2) (a) (iii) of the Act) and the value of the corresponding assets have not been included in (i), (ii), (iii) or (iv). nil

(ix) Solatium .-- 15,714 2 10

(a) On items (i) & (iv) above at 15%		
(b) On item (ii) above at 10%	Rs.	nil
(c) On item (iii) above at 5%		
Total solatium		1,049 - 6- 4
Total compensation payable . 157214-0-3		1,6763 9 2
(Sum total of item (i) to (ix) above)		157214-0-3

II. DEDUCTIONS-

a) Amount already paid in advance by way of compensation 91,500 0 0

b) Amount of loss to the Government on account of non-bonafide transactions (See section 10 of the Act) as estimated by the undertaking. nil

c) Amount of loss to the Government on account of any property or rights belonging to the undertaking not having been handed over to the Government, as estimated by the undertaking - Head office ~~embassy~~ embossing seal not handed over. 35 0 0

d) The amount of all loans due from the licensee to the Government and arrears of interest, if any, thereon. nil

e) ~~EXEK~~ A portion of the amount of solatium bearing the same proportion to the total amount of solatium, as the amount of all loans due to the Government from the licensee on the vesting date bears to the aggregate of (i) the paid up share capital of the licensee, (ii) his debentures capital and (iii) the amount of all loans due to the Government as aforesaid. nil

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(f) All sums paid by consumers by way of security deposit and arrears of interest due thereon on the vesting date in so far as they have not been paid over by the licensee to the Government, Less the amounts which according to the books of the licensee are due from the consumers to the licensee for energy supplied by him before that date. 2118 (2128 9 1)

(g) All advances ffom consumers and prospective consumers and all sums which have been or ought to be set aside to the credit of the consumers' constituted under the bulk supply agreement or paragraph II (i) of the Sixth Schedule to the Electricity Supply Act, in so far as such advance or sums have not been paid over by the licensee to the Government (full details to be furnished) nil

(h) All deposits made by, and all sums due to the staff transferred to the Government, on account of Provident Fund or other beneficial schemes in so far as such deposits or sums have not been paid over by the licensee to the Government, Less the amount which the Government are satisfied are due to the licensee from the members of the staff so transferred. nil

TOTAL DEDUCTION: (93,663 9 1)

Total of items (a) to (h) above) 93,663 9 1

III Net amount - Item I minus item II (63,550 7 2)

157,214 0 3 (-)93,663 9 1

Less solatium ~~accorded~~ allowed @ Rs.35/- 15/- 5 4 0

Representing embossing seal not handed over which is included under furniture shown under item iv (i) of claim statement.

(63,545 3 2)

V Add interest at 3% on balance payment of compendation (~~to be calculated later~~)

for Chief Electrical Inspector to Government

~~and Accountant~~ Acquisition Officer

~~Chief Accountant~~

Summary Depreciation statement for all fixed assets as per accounts upto vesting date.

S.No.	Name of asset	Book value.	Rate of depreciation	Total amount of depreciations.	Book value less depreciation.
1.	Buildings.	21,024 9 9	3%	7,920 11 0	13,103 14 9
2.	Plant and machinery.				
(a)	V.M. Engine set.	28,577 4 2	6%	22,565 12 0	6,011 8 2
(b)	Blackstone engine set.	16,815 13 8	12% (second hand)	15,134 4 4	1,681 9 4
(c)	Switch Board.	10,104 8 0	4.5%	5,759 7 0	4,345 1 0
(d)	Cable connection.	1,182 0 0	2.25%	337 4 0	844 12 0
(e)	Automatic voltage regulator.	1,818 0 0	3%	1,036 4 0	781 12 0
(f)	Cooling plant.	3,092 8 0	3%	1,174 13 0	1,917 11 0
(g)	Fuel supply system.	2,001 6 0	3%	760 12 0	1,240 10 0
(h)	Crane.	3,512 2 0	4.5%	2,002 2 0	1,510 0 0
	Karkala.				
(i)	Crossley set.	11,816 5 11	12% (secondhand)	9,452 15 0	2,363 6 11
(k)	Switch Board.	1,096 1 3	4.5%	328 13 0	767 4 3
(j)	Cooling system.	1,169 11 7	3%	233 13 0	935 14 7
3.	Mains.				
(a)	Mains on steel or concrete supports.	88,845 14 5	3.6%	35,919 1 0	52,926 13 5
(b)	Mains on wooden supports.	6,960 0 0	4.5%	3,967 1 0	2,992 15 0
(c)	W.C. Cables.	900 0 0	2.25%	256 8 0	643 8 0
4 (a)	Transformers 100 KVA.	1,547 8 0	2-4/7%	464 7 0	1,083 1 0
(b)	Transformers 75 KVA.	1,547 8 0	3.6%	649 12 0	897 12 0
5.	Service connection.	6,543 14 8	6%	4,619 0 0	1,924 14 8
6.	Meters on hire.	9,609 9 4	6%	4,942 12 0	4,666 13 4
7.	Public light fittings.	3,407 10 11	6%	1,997 11 0	1,409 15 11
		2,21,572 7 8		1,19,523 2 4	1,02,049 5 4
8.	Vehicles.	149 1 0	12.86%	89 8 0	59 9 0
9.	Furniture and fittings	889 7 3	4.5%	472 8 0	416 15 3
10.	Tools & Instruments.	2,235 6 0			
11.	Stock of stationery.	76 13 6			
12.	Intangible assets.	14,624 7 7			

T. N. Ramakrishnan
Chief Accountant
(Acquisition)

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THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

BUILDINGS. Life 30 years.

Rate of depreciation 3%

Year.	Additions.	Withdrawals during the year	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1937-38	293- 6- 9		293- 6- 9	4- 6- 0	
1938-39	19,000- 5- 3		19,293-12- 0	293-12- 0	
1939-40	1,259- 2- 6		20,552-14- 5	597-11- 0	
1940-41			20,552-14- 5	616- 9- 0	
1941-42	556- 3- 2		21,109- 1- 7	624-14- 0	
1942-43			21,109- 1- 7	633- 4- 0	
1943-44	229-11-11	546- 0- 0	20,792-13- 6	633- 4- 0	
1944-45	231-12- 3		21,024- 9- 9	627- 5- 0	
1945-46			21,024- 9- 9	630-12- 0	
1946-47			21,024- 9- 9	630-12- 0	
1947-48			21,024- 9- 9	630-12- 0	
1948-49			21,024- 9- 9	630-12- 0	
1949-50			21,024- 9- 9	630-12- 0	
1950-51			21,024- 9- 9	630-12- 0	
1951-52 for 2 months.			21,024- 9- 9	105- 2- 0	
				Rs.7,920-11- 0	

/True copy/

ns.12.9.

35

V.M. Engine set 6%.

Year.	Additions. Rs. A. P.	Withdrawals. Rs. A. P.	Capital cost. Rs. A. P.	Depreciation. Rs. A. P.
1938-39	34,224-12- 2		34,224-12- 2	1,026-12- 0
1939-40			34,224-12- 2	2,053- 8- 0
1940-41			34,224-12- 2	2,053- 8- 0
1941-42		5,647- 8- 0	28,577- 4- 2	1,714-10- 0
1942-43			28,577- 4- 2	1,714-10- 0
1943-44			28,577- 4- 2	1,714-10- 0
1944-45			28,577- 4- 2	1,714-10- 0
1945-46			28,577- 4- 2	1,714-10- 0
1946-47			28,577- 4- 2	1,714-10- 0
1947-48			28,577- 4- 2	1,714-10- 0
1948-49			28,577- 4- 2	1,714-10- 0
1949-50			28,577- 4- 2	1,714-10- 0
1950-51			28,577- 4- 2	1,714-10- 0
1951-52 (2 months)			28,577- 4- 2	285-12- 0
				Rs. 22,565-12-

* The sum representing debenture interest wrongly capitalised was withdrawn by the Accredited Representative as per instructions of this Office.

/TRUE COPY/

28577-4-
22565-12-
6011-

ns. 12.9.57

Black stone engine set - 12% (second hand)

Year.	Additions. Rs. A. P.	With drawals.	Capital Cost. Rs. A. P.	Depreciation.
1942-43	16,815 13 8		16,815 13 8	
1943-44			16,815 13 8	
1944-45			16,815 13 8	
1945-46			16,815 13 8	Depreciation limited to 90% of the Capital Cost.
1946-47			16,815 13 8	
1947-48			16,815 13 8	
1948-49			16,815 13 8	
1949-50			16,815 13 8	
1950-51			16,815 13 8	
1951-52			16,815 13 8	15,134-4-4

CTwomonthly

13/13.9

16,815-13-8
15,134-4-4
1681-9-4

THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

SWITCH BOARD. LIFE : 20 Years.

Rate of Depreciation 4.5%

Year.	Additions during the year.	Withdrawals during the year.	Capital cost at the end of the year.	Amount of depreciation.	remarks
	Rs.	Rs.	Rs.	Rs.	
1938-39.	10,104 8 0	—	10,104 8 0	227 6 0	
1939-40.			10,104 8 0	454 11 0	
1940-41.			10,104 8 0	454 11 0	
1941-42.			10,104 8 0	454 11 0	
~~1942-43~~			10,104 8 0	454 11 0	
1943-44			10,104 8 0	454 11 0	
1944-45			10,104 8 0	454 11 0	
1945-46			10,104 8 0	454 11 0	
1946-47			10,104 8 0	454 11 0	
1947-48			10,104 8 0	454 11 0	
1948-49			10,104 8 0	454 11 0	
1949-50			10,104 8 0	454 11 0	
1950-51			10,104 8 0	454 11 0	
1951-52 (2 months)			10,104 8 0	75 13 0	
				5759 7 0	

/True copy/

Rs. 12/9.

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THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

CABLE CONNECTIONS. LIFE: 40 years.

Rate of depreciation: 2.25%

Year.	Additions during the year.	Withdrawals during the year.	Capital cost at the end of the year.	Amount of depreciation.	remarks.
	Rs.	Rs.	Rs.	Rs.	
1938-39.	1,182 0 0	—	1,182 0 0	13 5 0	
1939-40			1,182 0 0	26 10 0	
1940-41			1,182 0 0	26 10 0	
1941-42			1,182 0 0	26 10 0	
1942-43			1,182 0 0	26 10 0	
1943-44			1,182 0 0	26 10 0	
1944-45			1,182 0 0	26 10 0	
1945-46			1,182 0 0	26 10 0	
1946-47			1,182 0 0	26 10 0	
1947-48			1,182 0 0	26 10 0	
1948-49			1,182 0 0	26 10 0	
1949-50			1,182 0 0	26 10 0	
1950-51			1,182 0 0	26 10 0	
1951-52 (2 months)			1,182 0 0	4 7 0	
				337 4 0	

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Rs. 12/9.

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THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

AUTOMATIC VOLTAGE REGULATOR. LIFE: 20 years.

Rate of depreciation 4.5%

Year.	Additions during the year.	Withdrawals.	Capital cost at the end of the year	Amount of depreciation.	remarks
	Rs.	Rs.	Rs.	Rs.	
1938-39	1,818 0 0	—	1,818 0 0	40 14 0	
1939-40			1,818 0 0	81 13 0	
1940-41			1,818 0 0	81 13 0	
1941-42			1,818 0 0	81 13 0	
1942-43			1,818 0 0	81 13 0	
1943-44			1,818 0 0	81 13 0	
1944-45			1,818 0 0	81 13 0	
1945-46			1,818 0 0	81 13 0	
1946-47			1,818 0 0	81 13 0	
1947-48			1,818 0 0	81 13 0	
1948-49			1,818 0 0	81 13 0	
1949-50			1,818 0 0	81 13 0	
1950-51			1,818 0 0	81 13 0	
1951-52 (2 months)			1,818 0 0	13 10 0	
				1036 4 0	

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Rs. 12/9.

45

THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

COOLING PLANT. LIFE : 30 Years.

Rate of depreciation 3%

Year.	Additions during the year.	With-drawals.	Capital cost at the end of the year.	Amount of depreciation.	remarks.
	Rs.	Rs.	Rs.	Rs.	
1938-39	3,092 8 0	--	3,092 8 0	46 6 0	
1939-40			3,092 8 0	92 12 0	
1940-41			3,092 8 0	92 12 0	
1941-42			3,092 8 0	92 12 0	
1942-43			3,092 8 0	92 12 0	
1943-44			3,092 8 0	92 12 0	
1944-45			3,092 8 0	92 12 0	
1945-46			3,092 8 0	92 12 0	
1946-47			3,092 8 0	92 12 0	
1947-48			3,092 8 0	92 12 0	
1948-49			3,092 8 0	92 12 0	
1949-50			3,092 8 0	92 12 0	
1950-51			3092-8-0	92-12-0	
1951-52 (2 months)			3,092 8 0	15 7 0	
				1174 13 0	

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Rs. 12/9.

Fuel Supply System .3%.

Year.	Additions.	Withdrawals.	Capital cost.	Depreciation.
1938-39	2,001 6 0		2,001 6 0	30 0 0
1939-40	--	--	2,001 6 0	60 1 0
1940-41	--	--	2,001 6 0	60 1 0
1941-42	--	--	2,001 6 0	60 1 0
1942-43	--	--	2,001 6 0	60 1 0
1943-44	--	--	2,001 6 0	60 1 0
1944-45	--	--	2,001 6 0	60 1 0
1945-46	--	--	2,001 6 0	60 1 0
1946-47	--	--	2,001 6 0	60 1 0
1947-48	--	--	2,001 6 0	60 1 0
1948-49	--	--	2,001 6 0	60 1 0
1949-50	--	--	2,001 6 0	60 1 0
1950-51	--	--	2,001 6 0	60 1 0
1951-52 (2 months)	--	--	2,001 6 0	10 0 0
				760 12 0

13/13.9

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

CRANE.

LIFE : 20 years.

Rate of depreciation 4.5%

Year.	Additions during the year.	Withdrawals.	Capital cost at the end of the year.	Amount of depreciation.	remarks.
	Rs.	Rs.	Rs.	Rs.	
1938-39	3,512 2 0		3,512 2 0	79 0 0	
1939-40			3,512 2 0	[illegible] 158 1 0	
1940-41			3,512 2 0	[illegible] 158 1 0	
~~1941-42~~ 1941-42			3,512 2 0	158 1 0	
1942-43			3,512 2 0	158 1 0	
1943-44			3,512 2 0	158 1 0	
1944-45			3,512 2 0	158 1 0	
1945-46			3,512 2 0	158 1 0	
1946-47			3,512 2 0	158 1 0	
1947-48			3,512 2 0	158 1 0	
1948-49			3,512 2 0	158 1 0	
1949-50			3,512 2 0	158 1 0	
1950-51			3,512 2 0	158 1 0	
1951-52 (2months)			3,512 2 0	26-6-0 ~~158 1 0~~	
				2002 2 0	

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Rs. 12/9.
10
/149.

- Crossley set at Karkalax - 12% (second hand).

Year.	Additions.	Withdrawals.	Capital cost.	Depreciation.
1944-45	11,816 5 11		11,816 5 11	709 0 0
1945-46			11,816 5 11	1,417 15 0
1946-47			11,816 5 11	1,417 15 0
1947-48			11,816 5 11	1,417 15 0
1948-49			11,816 5 11	1,417 15 0
1949-50			11,816 5 11	1,417 15 0
1950-51			11,816 5 11	1,417 15 0
1951-52			11,816 5 11	236 5 0
				9,452 15 0

(Two months)

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THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

SWITCH BOARD - KARKALA. LIFE: 20 YEARS.

Rate of depreciation 4.5%

Year.	Additions during the year.	Withdrawals.	Capital cost at the end of the year	Amount of depreciation.	remarks.
	Rs.	Rs.	Rs.	Rs.	
1944-45	1,096 1 3	---	1,096 1 3	24 11 0	
1945-46			1,096 1 3	49 5 0	
1946-47			1,096 1 3	49 5 0	
1947-48			1,096 1 3	49 5 0	(49-5-0)
1948-49			1,096 1 3	49 5 0	
1949-50			1,096 1 3	49 5 0	
1950-51			1,096 1 3	49 5 0	
1951-52 (2 months)			1,096 1 3	8 4 0	
				328 13 0	

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Rs. 12;9

THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

COOLING SYSTEM - KARKALA. LIFE: 30 Years.

Rate of depreciation 3%.

Year.	Additions during the year.	With-drawals.	Capital cost at the end of the year.	Amount of depreciation.	remark s
	Rs.	Rs.	Rs.	Rs.	
1944-45.	1,169 11 7	--	1,169 11 7	17 9 0	
1945-46			1,169 11 7	35 1 0	
1946-47			1,169 11 7	35 1 0	
1947-48			1,169 11 7	35 1 0	
1948-49			1,169 11 7	35 1 0	
1949-50			1,169 11 7	35 1 0	
1950-51			1,169 11 7	35 1 0	
1951-52 (2months)			1,169 11 7	5 14 0	
				233 13 0	

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Rs. 12/9.

Mains on concrete supports @ 3.6%

Year.	Additions.	Withdrawals.	Capital cost.	Depreciation.
1937-38	13 5 0	--	13 5 0	0-4-0
1938-39	41,266 1 0	--	41,279 6 0	743 4 0
1939-40	23,849 5 10	--	65,128 11 10	1,915 6 0
1940-41	16,825 4 5	--	81,954 0 3	2,647 9 0
1941-42	972 2 11	--	82,926 3 2	2,967 14 0
1942-43	8 8 3	--	82,934 11 5	2,985 8 0
1943-44	-- .	1,594 15 8	81,339 11 9	2,928 4 0
1944-45	--	--	81,339 11 9	2,928 4 0
1945-46	--	123 3 8	81,216 8 1	2,923 13 0
1946-47	2,160 7 0	--	83,376 15 1	2,962 11 0
1947-48	1,103 6 8	435 6 2	84,044 15 7	3,005 12 0
1948-49	2,425 7 3	40 7 3	86,429 15 7	3,067 13 0
1949-50	1,523 6 3	85 10 3 64 14 0	87,802 13 7	3,133 8 0
1950-51	1,334 12 4	245 3 6	88,892 6 5	3,176 2 0
1951-52 (2 months)	--	46 8 0	88,845 14 5	533 1 0
				35,919 1 0

MAINS ON WOODEN SUPPORTS AT 4.5%

Year.	Additions.	Withdrawals.	Capital cost.	Depreciation.
1938-39	Rs. 6,960/-		Rs. 6,960/-	Rs. 156 10 0
1939-40			6,960/-	313 3 0
1940-41			6,960/-	313 3 0
1941-42			6,960/-	313 3 0
1942-43			6,960/-	313 3 0
1943-44			6,960/-	313 3 0
1944-45			6,960/-	313 3 0
1945-46			6,960/-	313 3 0
1946-47			6,960/-	313 3 0
1947-48			6,960/-	313 3 0
1948-49			6,960/-	313 3 0
1949-50			6,960/-	313 3 0
1950-51			6,960/-	313 3 0
1951-52. (Two months)			6,960/-	52 3 0
				3,967 1 0

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Underground Cables. - 2.25%

Year.	Additions.	Withdrawals.	Capital cost.	Depreciation.
1938-39	Rs. 900/-	--	Rs. 900/-	Rs. 10 2 0
1939-40			900/-	20 4 0
1940-41			900/-	20 4 0
1941-42			900/-	20 4 0
1942-43			900/-	20 4 0
1943-44			900/-	20 4 0
1944-45			900/-	20 4 0
1945-46			900/-	20, 4 0
1946-47			900/-	20 4 0
1947-48			900/-	20 4 0
1948-49			900/-	20 4 0
1949-50			900/-	20 4 0
1950-51			900/-	20 4 0
1951-52 (Two months)			900/-	3 6 0
				256 8 0

95

13-5

543

Transformer at Udipi - 100 K.V.A. 2.4/7%.

Year.	Additions. Rs. A. P.	Withdrawals.	Capital Cost. Rs. A. P.	Depreciation. Rs. A. P.
1939-40	1,547 8 0		1,547 8 0	19-14-0
1940-41			1,547 8 0	39 13 0
1941-42			1,547 8 0	39 13 0
1942-43			1,547 8 0	39 13 0
1943-44			1,547 8 0	39 13 0
1944-45			1,547 8 0	39 13 0
1945-46			1,547 8 0	39-13 0
1946-47			1,547 8 0	39 13 0
1947-48			1,547 8 0	39 13 0
1948-49			1,547 8 0	39 13 0
1949-50			1,547 8 0	39 13 0
1950-51			1,547 8 0	39 13 0
1951-52 (Two months)			1,547 8 0	6 10 0
				464 7 0

gp/12.9y.

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THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

TRANSFORMER AT MANIPAL 75 K.V.A. Life 25 Years.

Rate of depreciation 3.6%

Year.	Additions during the year.	Withdrawals.	Capital cost at the end of the year.	Amount of depreciation.	remarks.
	Rs.	Rs.	Rs.	Rs.	
1939-40	1,547 8 0	--	1,547 8 0	27 14 0	
1940-41			1,547 8 0	55 11 0	
1941-42			1,547 8 0	55 11 0	
1942-43			1,547 8 0	55 11 0	
1943-44			1,547 8 0	55 11 0	
1944-45			1,547 8 0	55 11 0	
1945-46			1,547 8 0	55 11 0	
1946-47			1,547 8 0	55 11 0	
1947-48			1,547 8 0	55 11 0	
1948-49			1,547 8 0	55 11 0	
1949-50			1,547 8 0	55 11 0	
1950-51			1,547 8 0	55 11 0	
1951-52 (Two Months)			1,547 8 0	9 5 0	
				649 12 0	

/True copy/

Rs. 12/9.

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THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

SERVICE CONNECTIONS. LIFE 15 Years.

Rate of depreciation 6%

Year.	Additions during the year.	Withdrawals.	Capital cost at the end of the year.	Amount of depreciation.	remarks.
	Rs.	Rs.	Rs.	Rs.	
1938-39.	2,225 9 9	--	2,225 9 9	66 12 0	
1939-40.	1,750 5 1	--	3,975 14 10	186 1 0	
1940-41.	1,829 2 2	--	5,805 1 0	293 7 0	
1941-42.	523 4 4	--	6,328 5 4	364 0 0	
1942-43.	152 6 3	337 7 6	6,143 3 11	379 11 0	
1943-44	--	99 0 4	6,044 3 7	368 10 0	
1944-45	103 5 6	--	6,147 9 1	365 13 0	
1945-46	629 13 5	559 0 7	6,218 5 11	371 0 0	
1946-47	902 15 1	--	7,121 5 0	400 3 0	
1947-48	673 0 5	--	7,794 5 5	447 7 0	
1948-49	--	786 1 3	7,008 4 2	467 10 0	
1949-50	195 7 3	179 7 7	7,024 3 10	421 0 0	
1950-51	181 9 10	615 8 3	6,590 5 5	421 87 0	
1951-52 (2 months)	3 6 8	49 13 5	6,543 14 8	65 15 0	
				4619 0 0	

/True copy/

Rs. 12/9.

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED. 69

M E T E R S. Life 15 years.

Rate of depreciation 6%

Year.	Additions during the year.	Withdrawals.	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
	Rs. A. P.	Rs. A.P.	Rs. A. P.	Rs. A. P.	
1938-39	1,844-14- 4		1,844-14- 4	55- 6- 0	
1939-40	1,030- 3-11		2,375- 2- 3	141-11- 0	
1940-41	2,088- 3- 6		4,963- 5- 9	235- 3- 0	
1941-42	228-12- 5		5,192- 2- 2	304-11- 0	
1942-43	556- 4- 0		5,748- 6- 2	328- 3- 0	
1943-44	237- 3- 0		5,985- 9- 2	352- 0- 0	
1944-45	619- 4- 0		6,604-13- 2	377-11- 0	
1945-46	139-11- 8		6,744- 8-10	400- 8- 0	
1946-47	1,026- 1- 8		7,770-10- 6	435- 8- 0	
1947-48	1,317- 7- 7		9,608- 2- 1 9088-a.1	505-12- 0	
1948-49	520-10- 8		9,608-12- 9	ø 560-15- 0	
1949-50	1,352- 1- 3	1,405- 0- 3	9,555-13- 9	576- 8- 0	
1950-51	1,387- 3- 2	1,478-12- 5	9,464- 4- 6	573- 6- 0	
1951-52 (2 months)	333- 0- 6	187-11- 8	9,609- 9- 4	95- 6- 0	

Rs. 4,942-12- 0

/True copy/

9609-9-4
4942-12-0

71

THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

Public Light Fittings.

Life 15 years

Rate of depreciation 6%

Year.	Additions during the year.	Withdrawals	Capital cost at the end of the year.	Amount of Depreciation.	REMAR
			Rs as ps	Rs as ps	
1938 - 39	Rs.2,059-14-4		2,059-14- 4	61-13- 0	
1939 - 40	23-11-0		2,083- 9- 4	124- 5- 0	
1940 - 41			2,083 9 4	125 0 0	
1941 - 42			2,083 9 4	125 0 0	
1942 - 43			2,083 9 4	125 0 0	
1943 - 44		71-3- 6	2,012 5 10	125 0 0	
1944 - 45			2,012 5 10	120 12 0	
1945 - 46	1,052- 5- 7		3,064 11 5	152 5 0	
1946 - 47	263 15 4		3,328 10 9	191 13 0	
1947 - 48	46 6 0		3,375 0 9	201 2 0	
1948 - 49	17 12 6		3,392 13 3	203 1 0	
1949 - 50	14 13 8		3,407 10 11	204 0 0	
1950 - 51			3,407 10 11	204 7 0	
1951 - 52 (2 months)			3,407 10 11	34 1 0	
				1,997 11 0	

(True copy)

3407-10-11
1997-11-0
1409-15-11

pan/12.9.

THE UDIPI ELECTRIC SUPPLY CORPORATION Ltd.,

Vehicles.

Life 7 years

Rate of depreciation

12.86%

Year	Additions during the year.	Withdrawals	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
1946 - 47	Rs.149-1-0		Rs. 149- 1- 0	9 - 9- 0	
1947 - 48			149- 1- 0	19 3 0	
1948 - 49			149 1 0	19 3 0	
1949 - 50			149 1 0	19 3 0	
1950 - 51			149 1 0	19 3 0	
1951 - 52 (2 months)			149 1 0	3 3 0	
				Rs. 89 8 0	

(True copy)

149

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED

Furniture & Fittings.

Life 20 years
Rate of depreciation
4.5%

Year	Additions during the year.	Withdrawals	Capital cost at the end of the year.	Amount of depreciation	Remarks.
			Rs A P	Rs A P	
1937 - 38	58 9 6		58 - 9 - 6	1 - 5 - 0	
1938 - 39	513 10 11		572 4 5	14 3 0	
1939 - 40	73 8 11		645 13 4	27 6 0	
1940 - 41	201 4 5		847 1 9	33 - 9 0	
1941 - 42	7 5 6		854 7 3	38 5 0	
1942 - 43	- - -		854 7 3	38 7 0	
1943 - 44	- - -		854 7 3	38 7 0	
1944 - 45	7 0 0		861 7 3	38 9 0	
1945 - 46			861 7 3	38 12 0	
1946 - 47			861 7 3	38 12 0	
1947 - 48			861 7 3	38 12 0	
1948 - 49	28- 0- 0		889 7 3	39 6 0	
1949 - 50			889 7 3	40 0 0	
1950 - 51			889 7 3	40 0 0	
1951 - 52			889 7 3	6 11 0	
				472 8 0	

(Two months)

(True copy)

T. N. Lakshmanan
Clerk Accountant
(Acquisition

13/1/49

LIST OF STORES FOR WHICH THE VALUE HAS BEEN FIXED BY THE CHECKING OFFICER BASED ON THEIR PRESENT CONDITION WHICH THE ACCREDITED REPRESENTATIVE HAS NOT AGREED

- o -

I

Sl. No. in the list.	Particulars.	Quantity.	Condition.	Price as given by the Company.	Reasonable price that can be offered as per Checking Officer's estimation.	Difference.
52	G.I.Stay wire stranded 9	9½lbs.	Rusted	Rs.29-8-0	Rs.10-0-0	Rs.19-8-0
56	G.I.wire No.8	13½ "	Scrap in bits.	" 10-4-5	" 4-0-0	" 6-4-5
63	Stay rod 6'	3 Nos.	Second hand rods only	" 69-0-0	" 12-0-0	" 57-0-0
75	Water tight switches. 10 amps. old.	2 Nos.	Unserviceable.	" 1-12-6	" Nil	" 1-12-6
118	V.I.R.Cable 7/20 S.C.	46Yards	Scrap	" 23-0-0	" 6-0-0	" 17-0-0
120	Double pole swite h	1 No.	Damaged unserviceable	" 21-6-0	" Nil	" 21-6-0
127	Cement in solid condition	125 lbs.	solid unserviceable.	" 5-13-3	" Nil	" 5-13-3
145	Empty barrels	243 Nos.	110 good rest leaky	2,283-0-10	1,350-0-0	933-0-10
						Rs 1061-13-0

II

The actual quantity of stores taken over in the following cases is less than that indicated in the claim statement inventory.

Sl. No.	Particulars.	Quantity as shown in claim statt.	Quantity taken over.	Price claimed.	Reasonable price that can be offered.	Difference
84	Section fuses aerial nut type 60 amps.	23 Nos.	20 Nos.	Rs.73-9-6	Rs.63-0-0	Rs.10-9-6
148	Stay wire.	3824	3664	Rs1605-1-1	Rs.1,540-0-0	Rs. 65-1-1
						Rs. 75-10-7

III

Stores at Karkala not in good condition.

Sl. No.	Description.	Quantity	Condition.	Price given by the Company.	Most reasonable price.	Difference
24	V.I.R.1/18S.C.	252 yds.	Scrap unserviceable	Rs.57-12-7	Rs.5-0-0	Rs.52-12-
41	W.D.T.C.3/20	20 feet	Scrap	" 5-0-0	Nil	" 5-0-
						" 57-12-

IV

Used 25 K.V.A. transformer.

Description.	Price given by Company.	Depreciation for one year @3.6% for half the addition.	Reasonable price.	Difference
25 K.V.A.	Rs.2,883-0-10	Rs.51-14-4	Rs.2,831-2-6	Rs.51-14-

V

Description.	Price as given by Accredited Representative.	Price fixed by Checking Officer.	Difference.
Spare parts to V.M. Engine set.	Rs.3,256-10-0	Rs.1,500-0-0	Rs.1,756-10-0

VI

Head office embossing seal not handed over for which deduction under section 11 of the Act. of actual Co's made Rs.35-0-0

Grand total to be deducted from stores Rs.3,038-12-
ns.12.9.

79

Copy of letter No.151 M/51-15 dated 30-7-52 from the Chief Electrical Inspector to Government, 157, Mount Road, Madras-2, to the Accredited Representative, M/s. Shipi Electric Supply Corporation Limited, 98-A, Armenian Street, Madras-1.

***

Sub: Shipi Electrical Undertaking - Taken over by Government - Payment of compensation - Remarks on the audit report for 1939-41 and upto the vesting date.

Ref: Your letter No. V/25/Acq. 19-7-52.

***

Capitalisation of debenture interest:

With reference to para (1), you have agreed for the deduction of Rs. 5,847-0-0, from the capital account from the value of V.M. engine set costing Rs. 34,224-12-0.

It is seen from the records that the amount of debenture interest capitalised during 1943-44, is Rs. 3,360/- vide G.O.Ms.No. 609 dated 7-5-45 and during 1944-45 a sum of Rs. 2,287-8-0 was capitalised vide letter Dated 6-5-46 from M/s. Shotri & Shaw. These amounts therefore, will be given credit to in the respective years in which they were capitalised and depreciation on the same will be worked out accordingly for purposes of compensation.

Accounting stores: Item (iii)(b) of form F reads as under:-

"(iii)(b) estimated value of used stores including spare parts subject to final Agreement regarding cost between Government and the licensee."

According to the above, it means that the licensee is eligible for any amount as compensation only if they have been retrieved from works and retrieved value of such items brought in the stores ledger and corresponding credit to capital is also given.

In the present case, however, the stores are found in excess at the time of handing over. Such excess can arise only when materials [redacted] for capital works are issued and debited to the respective heads and the return of surplus materials is often neglected to be credited to the particular account and brought in the stores ledger (stores account being debited). The same is the case with those of replaced materials. Apart from it, there is also no possibility of the director, Manager or Managing director in bringing and putting things into stores. So, if there is any surplus at the time of vesting, it can only be due to any of the factors mentioned above and so I am of the view that no amount is to be paid for such assets found in excess.

If you are still of the view that you are entitled for payment of compensation on the surplus stock, I request you to furnish your detailed explanation to the Checking Officer with the necessary records in support thereof as to how (unless there has been incorrect or improper [redacted]ting of stores as explained above) there could be surplus stores to [redacted] the extent of Rs. 1,800/-. Unless satisfactory proofs are produced, I am not admitting this item as ranking for any compensation.

(True Copy)

C. N. Ramakrishnan
Chief Accountant. (Acquisition)

vv.15.9.52.

61

Copy of letter No. U/52-Acq. dated 11-8-52 from the Udipi Electric Supply Corporation Limited, Madras, to the Chief Electrical Inspector to Government 157, Mount Road, Madras-2.

***

Sub: Udipi Electrical Undertaking - Taken over by Government Payment of compensation - Remarks on the audit report for 1950-51 and upto the vesting date.

Ref: Your letter No. 151-E/51-1pt dated 30-7-52.

***

Capitalisation of Debenture interest: The value of V.M. engine set is Rs. 34,224-12-2 as was furnished by us, which includes the sum of Rs. 5,647-8-0. Since we have agreed for the deduction of this sum of Rs. 5,647-8-0 from the capital account, the value of V.M. engine set after deducting this amount will be only Rs. 28,577-4-2. On this amount of Rs. 28,577-4-2, depreciation has to be calculated. We are sending you a fresh depreciation statement in quadruplicate for your ready reference.

Stores: We cannot wholly subscribe to your views that excess in stores can arise only "when materials for capital works are issued and debited to the respective capital heads and the return of surplus materials is often neglected to be credited to the particular account". Excess materials in stock can also arise in the following circumstances:

1) Purchase of spare parts of machinery and other maintenance materials and directly debiting their values to operating accounts; though in fact some of the materials purchase would not have been actually issued at all.

2) Materials issued and their values debited in the first instance to operating accounts but subsequently retrieved without a corresponding credit to the respective operating accounts.

Due to the reasons mentioned above, the stores would come under the definition of "used stores and spare parts" and would rank for payment of compensation as per section 5(5)(iii) of the Madras Electricity Supply Undertakings (Acquisition) act 1949.

We shall be therefore thank you to value the excess stores handed over to Government as provided in the Acquisition Act and send us your valuation for our acceptance. Hence we do not agree for the disallowance of Rs. 1,500/- from the compensation payable to us.

(True Copy)

E. V. Lakshmanan
Chief Accountant. (Acquisition)

vv.15.9.52.

23

1 Oct 1952

Office of the Chief Electrical Inspector
to Government, 157, Mount Road, Madras 2

Post Copy of Telephonic Message No. 151-N/51-172 dated 13.9.1952.

From

The Chief Electrical Inspector to Government.

To

The Secretary to Government, Public Works Department,
Madras - 9.

77808 Sub :: Udipi Electrical Undertaking - Payment of final compensation -

Ref :: My letter No. 151-N/51-171 dated 12.9.1952.

In page 2 under the item "Fuel oil system" (item 2 (3)) the amount as claimed by the Accredited Representative viz. Rs. 1510--0--0 may please be corrected as Rs. 1510--6--0 and the difference stated as Rs. 304--6--0 may be correspondingly altered as Rs. 304-12-0. The Grand Total as claimed by the Accredited Representative viz. 1,65,748--8--9 may be altered as Rs. 1,65,748-8-9 and the difference as Rs. 25,298--7--8.

/True copy/

C.N. Ramachandran

for Chief Electrical Inspector to Govt.

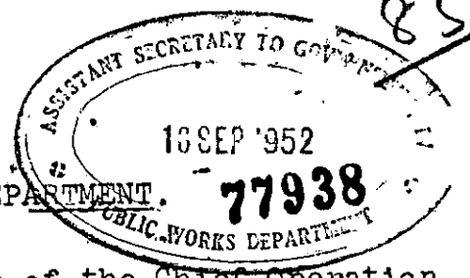
and Asgar Ibrahim

To

The Secretary to Government, Public Works Department, Madras - 9.
Copy to the Chief Operation Engineer (South), Madras - 2
Copy to the Chief Controller of Accounts, Madras - 2.
Copy to the Superintending Engineer, Pykara Electricity System, Coimbatore.
Copy to the Assistant Electrical Engineer and Checking Officer, Government Electricity Department, Udipi.

Rs. 13/9.

IMMEDIATE.
DI SPECIAL MESSENGER



GOVERNMENT ELECTRICITY DEPARTMENT.

Office of the Chief Operation Engineer (South),
157, Mount Road, Madras-2.

Endorsement No.258-C/51-35 dated the 16th Septr. 1952.

Sub:- Electricity — The Madras Electricity Supply Undertakings Acquisition Act, 1949--Udipi undertaking--Payment of final compensation--Proposals.

Ref:- From the Chief Electrical Inspector to Govt.; letter No.151-N/51-171 dated 12-9-1952. H 15-23 ant

*****

Forwarded to the Secretary to Government, Public Works Department.

H 15-17 ant

2) It is seen from the statement given under paragraph 3 of the letter that the items in which there is difference between the amount claimed by the Accredited Representative and that recommended by the Chief Electrical Inspector to Government are the following ones:-

i) V.M.engine set.
ii) Blackstone set
iii) Fuel supply system
iv) Crossley set
v) Mains
vi) Stores & spares &
vii) Expenses prepaid.

H 15-17 ant

It is shown in the statement that the difference between the claim of the Accredited Representative and the amount recommended by the Chief Electrical Inspector to Government for the V.M. engine set is Rs.8,362-12-0. The difference will not however be so much if the Accredited Representative's consent to withdraw the amount of Rs.5,647-8-0 representing debenture interest wrongly capitalized to the Plant and Machinery is taken into account.

A

Regarding provision of depreciation on this amount from 1938-39, the point whether the set was actually in use from that year is not susceptible of check here. If however it was in use from that year as assumed by the Chief Electrical Inspector to Government and provision of depreciation from that year onwards as has been done by the Chief Electrical Inspector to Government is in order.

B

Blackstone set and Crossley set:- The rate of 6% depreciation adopted by the Accredited Representative is applicable only to assets purchased new. As the engine sets under reference are reported to be purchased second-hand, it will not be in order to adopt 6% for them. A rate has to be fixed by Government under item (d) of Schedule II to the Acquisition Act, such rate being determined having regard to the nature, conditions etc. of the asset. In this case the Chief Electrical Inspector to Government has recommended a 12% rate taking these factors into account. I agree to the addition of this rate and request that Government may be pleased to issue

C

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orders approving this rate of depreciation for the particular assets in this case.

Fuel supply systems:- As the Chief Electrical Inspector to Government has reported that the Accredited Representative has since agreed to the adoption of a 3% rate of depreciation instead of 1.8% as was done by him previously, the item ceases to be one where there is difference between the amount claimed by the Representative and that recommended by the Chief Electrical Inspector to Government.

Mains:- The amount claimed by the Accredited Representative is Rs.57,186-4-5. If the amount of Rs.64-14-0 representing wrong capitalization, which he has agreed to withdraw from the mains account is taken into account, the claim will amount to Rs.57,121-6-5. Against this, the Chief Electrical Inspector to Government has recommended Rs.56,563-4-5. The difference is due to the adoption by the Chief Electrical Inspector to Government ~~and~~ different rates of depreciation to the different types of mains which is in order.

Stores and Spares. The Accredited Representative has claimed a sum of Rs.25491-10-11 while the Chief Electrical Inspector to Government has recommended only Rs.20987-14-5. An amount of Rs.4503-12-6 has been deducted by the Chief Electrical Inspector to Government from the Representatives claim. As explained by him, there will be no excess stores unless there is some defect in accounting procedure and no amount need be paid as compensation for the excess stores. It is reported by the Chief Electrical Inspector to Government that the amount claimed by the Representative for this is Rs.1500/- This need not be allowed as recommended by the Chief Electrical Inspector to Government.

(a) Apart from this Rs.1500 another sum of Rs.3003-12-6 has been deducted by the Chief Electrical Inspector to Government as per the details below:--

1) Difference wherein the value of the used stores as claimed by the Representative and that as fixed by the Checking Officer	1061--13--0
2) For Stores short supplied.	75--10--7
3) Stores at Karkala not in good condition and whose value as per the Checking Officer is much below that given by the Accredited Representative	57--12--7
4) Difference in the value of the used 25 KVA transformer as given by the Representative and that fixed by the Checking Officer	51--14--4
5) Difference in the value of Spare parts of the V.M.engines as given by the Accredited Representative and as fixed by the Checking Officer	1756--10--0
	3003--12--6

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In this connection reference is invited to section 5(3)(iii) of the Act extracted below for ready reference:--

"the book value of all stores including spare parts handed over to the Government and in the case of the used stores and spare parts such sum as may be decided upon by mutual agreement between the Government and the licensee".

P The valuation of the used spare parts etc. was made by the Checking Officer under the above provision with a view to get the concurrence of the representative. But the representative has not agreed to the figures. In that context and when the act provision lays down that the mutually agreed figures will be taken into account, it appears that adoption of the Checking Officer's figures in determining the compensation will not be strictly in order as they are not mutually agreed figures. However, as Government have to declare the final compensation and as the Licensee has the opportunity to raise inadequacy of compensation in any case, it seems these figures can be adopted. The matter may please be further examined, if necessary.

E Expenses prepaid. I generally agree with the remarks of the Chief Electrical Inspector to Government on this matter. However relating to the lease rent paid by the licensee for the period 1-6-51 to 31-10-51, it would appear that in as much as the lease hold rights pass on to Government under section 7(2)(iii) of the Act with the vesting of the undertaking in them, the rent of Rs.114-9-4 paid by the licensee may rank for compensation under section 5(3) (viii). The matter may however be further examined by Government and instruction given.

F 3. In the circumstances explained by the Chief Electrical Inspector to Government in the para dealing with "buildings" adoption of a 3% rate of depreciation for that asset appears in order and may be approved. ✓

Regarding adoption of the Accredited representative's claim for furniture and fittings as recommended by the Chief Electrical Inspector to Government under the para dealing with this item, I invite reference to the remarks of the Chief Operation Engineer (North) in the subpara under para 2 of his endorsement No.1868C/49-166 dated 5-9-52 relating to Narasaraopet. In the light of those remarks, if there is no objection to adopt the representative's claim, it may be done. ✓

Separate file X

Z As stated by the Chief Electrical Inspector to Government the solatium on completed works in beneficial use should be worked out only at the rate of 15% and not 20% since the former is the rate specified in the Udipi licensee.

Clause 13 (2) p 49 (2

G.O.Ms.No.1735 Fin

24/7/57

91

The deductions made by the Chief Electrical Inspector to Government from the compensation amount appear in order except in the case of consumers security deposit. As it is reported that the total amount of consumer's security deposits is Rs.11100-4-11 and that the arrears of ~~Cannx~~ Current Consumption Charges amount Rs.9508-15-7, the sum to be deducted will only be Rs.1591-5-4 and not Rs.2128-9-1 as stated by the Chief Electrical Inspector to Government since the amount of Rs. 9508-15-7 was the amount due from the consumers to the licensee on the vesting date according to the books of the licesee. The figure of Rs.2128-9-1 of the Chief Electrical Inspector to Government is a mistake for Rs.2118-9-1. With reference to the wording in the Act, it appears that it will not be in order if the amount held as irrecoverable is also deducted from the compensation. However, this matter may be examined by Government as suggested by the Chief Electrical Inspector to Government.

Subject to the above remarks, I recommend that final compensation for the Udipi undertaking may please be determined by Government in accordance with the revised claim statement furnished by the Chief Electrical Inspector to Government.

M.R. Subramanian

SV.16-9-62. For Chief Operation Engineer (South).

To

MRK 16952

The Secretary to Government, Public Works Department,
Fort St. George, Madras.

G.O. Ms.No. 3985 P.W dated 25.9.1952

ELECTRICITY - Madras Electricity Supply Undertakings (Acquisition) Act, 1949 - Udipi company electrical undertaking - Acquisition by Govt. - Final amount of compensation payable - ~~De~~clared.

Read: G.O.Ms.No.3992, P.W., dated 29-9-51
From the C.E.I.G. No.151-N/51-171 dt. 12-9-52
" C.O.E.(S)No.258-C/51-35 dt. 16-9-52.

ORDER:

In exercise of the powers conferred by section 12(5)(a) of the Madras Electricity Supply Undertakings (Acquisition) Act, 1949 (Madras Act XLIII of 1949), the Governor of Madras hereby determines that the compensation payable in respect of the electrical undertaking of the Udipi Electric Supply Corporation Ltd., the licensee under the Udipi Electric Licence, 1937, which has vested in the Govt. on the 1st June 51 '52, shall be Rs ~~1,57,208-12-3~~ 157214-0-3 (Rupees one lakh, fifty seven thousand ~~and~~ two hundred and ~~eight~~ fourteen, ~~annas~~ ~~twelve~~ and pies three only). The C.O.E.(S) is directed to deposit in the Reserve Bank of India at Madras the balance left from the amount aforesaid after deducting therefrom, under sec.11 of the said Act, the amounts specified below and the deposit previously made with reference to G.O.Ms.No.3992, P.W., dated 29-9-51:

	Rs.	A.	P.
(i) Amount of loss sustained by Govt. by reason of the non-handing over of the head-office embossing seal - see sec.11(1)(c)(ii) of the Act.			
(ii) Solatium at 15 per cent on disallowed ~~(b)~~ item as in	35	0	0
Sum paid by consumers by way of security deposit and arrears of interest due thereon on the vesting date in so far as they have not been paid over by the licensee to the Govt., less the amounts which according to the books of the licensee are due from the consumers to the licensee for energy supplied by him before that date - see sec.11(2)(b)(iii) of the Act.	2,118	9	1

Pond. 2158-13-1

(PTO)

Along with the balance of compensation amount referred to above, interest thereon should also be deposited in the Bank with reference to section 12(5)(c) of the said Act. The C.O.E.(S) is requested to intimate to the Govt. the amount deposited and the date on which it is deposited.

2. The expenditure should be debited to ~~281-A.~~ Capital Outlay on Electricity Schemes - II Thermo Electric Schemes (Excluding Post War Reconstruction) Udipi Thermal Scheme" and should be met from the amount sanctioned in G.O.Ms.No.371, P.W., dt. 25-1-51.

3. Under sec. 12(8) of the Madras Elecy. Supply Undertakings (Acquisition) Act, 1949 (Madras Act XLIII of 1949), the Governor of Madras hereby ~~appoints~~ directs Sri R. Jayarama Ayyar, Registrar, High Court, Madras, as the Special Officer, ~~for the~~ to disburse~~ment of~~ the amount deposited in the Reserve Bank of India at Madras with reference to para 1 above. The accounting procedure laid down in Memorandum No. 82289-I/51-13, P.W., dated 16-11-51 should be followed in respect of the deposit amount.

To the C.E.I.C.
" C.E.(E)
" C.O.E.(S)
" Spl.Officer & Registrar, High Ct., Madras.
" A.G. Mad, Finance

Copy to:
Sri K.V. Subba Rao, Accd. Representative, Udipi Electric Supply Corpn.Ltd., 99/A, Armenian St., Madras.
" Udipi Electric Supply Corp^n; (Sc. 5) 99/A Armenian St.

For Insurance Notices see reverse.

No. [redacted]4

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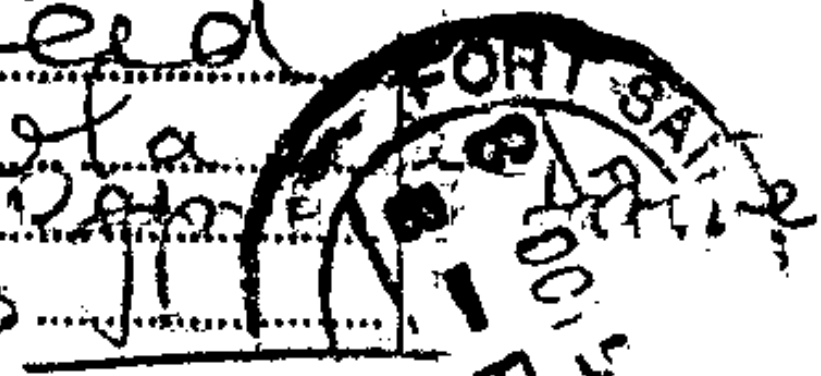

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P. P.-54.

Acknowledgment.

1. (*To be returned to office of posting for delivery to sender.*)

RECEIVED a registered* letter No. 3T3447 dated 6.

addressed to (name) Sri. K. V. Subba Rao

† Insured for Rs.

† Weighing (*in words*)

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Signature of addressee

Accredited Representative

Date of delivery 13/10/ 19

* Write here "letter," "postcard," "packet," or "parcel" as the case may be, preceded by the word "insured" if the article is insured.

† To be filled up only in the case of insured articles and to be scored out in the case of other articles.

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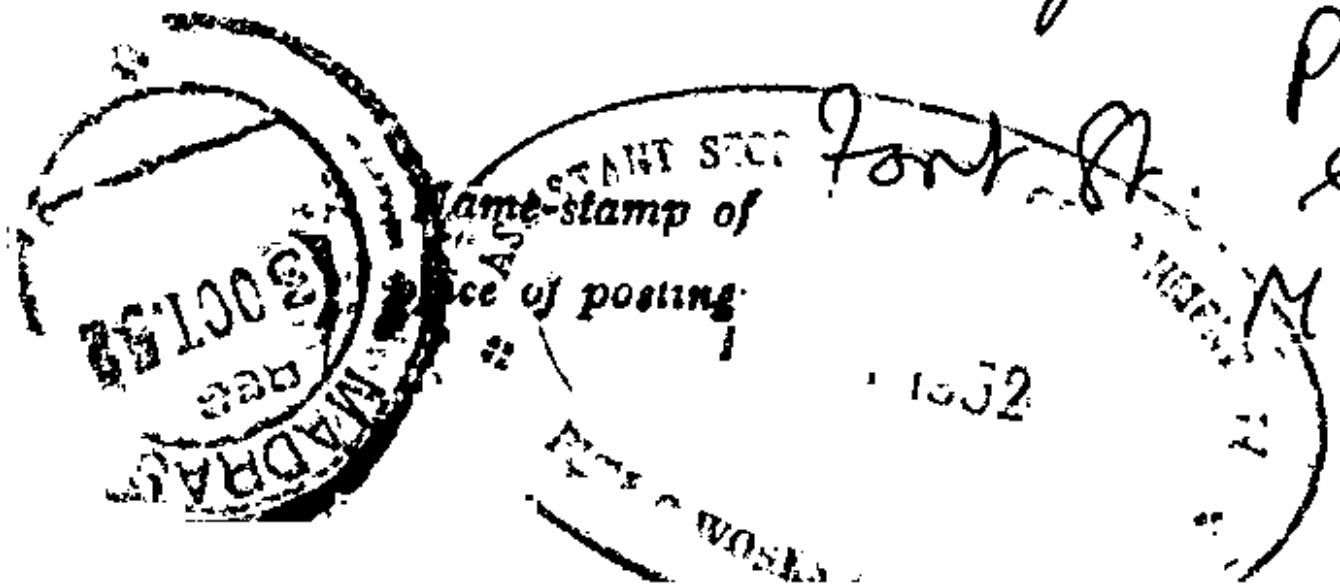
INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

To

Sender's name and address. } Secy to Govt. P.W.D. Fort St. George, Madras.



Name-stamp of office of posting

Draft

95

P.W.(I.3).

By Regd. Post Ack/Due.
(with encls.)

Letter No. 31844 D/52-6 dated 25/9/52.

To

Sri K.V. Subba Rao,
Accredited Representative,
The Udipi Electric Supply Corpn. Ltd.,
99/A, Armenian St., G.T. Madras.

Sir,

Sub:- Electricity - Udipi company electrical undertakin - Acquisition by Govt. - Payment of final compensation.

I am directed to enclose a copy of G.O.Ms.No. 3985 P.W., dated 25-9-52, issued with reference to sec. 12(5) of the Madras Electricity Supply Undertakings (Acquisition) Act, 1949, and also a copy of the statement of calculations of the compensation payable for the Udipi company electrical undertakin, on which the orders are based. I am to request you to state in writing within a fortnight of receipt of this letter whether the a ount of compensation as determined by the Govt. is agreed to by you acting on behalf of the licensee, as required by sec. 12(7) of the Act.

With reference to rule 15 of the Acquisition Rules, I am also to enclose herewith a statement showing the details in respect of each of the sums disallowed in the amounts of compensation claimed by you for the Udipi electrical undertaking and the reasons why these sums were disallowed by the Govt. ~~is also enclosed.~~ This statement contains details regarding the deductions made by the Govt. from the compensation amount under sec.11 of the act.

Copy to the Special Officer & Registrar, High Court, Madras. 24/9/52 (with enclosure)
" C.E.I.G.
" C.O.F.(S).

(Sc.3) with enclosure

End.

Copy of GO 25-29q as advised in Tamil and copy of GO 77q of Rev (3-5) Dept

Revised 97.

STATEMENT.

Amounts disallowed from the claims preferred by the accredited representative.

S.No.	Name of assets.	Amount claimed by Accd. Reprve.	Amount sanctioned by Govt.
		Rs.	Rs.
(1)	PLANT AND MACHINERY:-		
(a)	V.M. Engine set. ..	14,374--4--2	6,011--8--2
(b)	Blackstone set ..	3,071-10-8	1,681--8--4
(c)	Crossley set (at Karkala)	7,089-10-10	2,363-6-11
(d)	Fuel supply system ..	1,545-6-10	1,240-10-0
(2)	Mains ..	57,186--4--5	56,563--4--5
(3)	Transformers ..	1,083-12--0	1,083--1--0
(4)	Stores and spares ..	25,491-10-11	20,987-14--5
(5)	Expenses prepaid ..	387--2-10	--
(6)	Solarium ..	26,322-8--0	16,763--9--2

Reasons for the amounts disallowed under item I above.

Item (1) Plant and machinery:-

(a) V.M. Engine set:- A sum of Rs.5,647-8-0 representing debenture interest wrongly capitalised by the accredited representative under the item V.M. engine set from the year 1941-42 has been withdrawn from the capital account. Depreciation on this asset has been calculated from 1939-40 onwards. The amount of depreciation so calculated comes to Rs 22,565-12-0 as shown in Annexure I to this statement, leaving a balance of Rs 6,011-8-2 only payable as compensation for V.M. engine set, which has been allowed

(b) (c) Blackstone set and Crossley set:- The accredited representative has calculated depreciation at the rate of 6%, on the engine sets. The Govt. have fixed the rate of depreciation at 12% for these two sets, since they are reported to have been purchased second-hand by the licensee. Statements of depreciation in respect of these assets are in Annexures II and IIb to this statement.

(d) Fuel supply system:- In the claim statement, the accredited representative has provided depreciation at 1.8%. The Govt. have worked out depreciation at 3% in accordance with Schedule II of the Acquisition Act.

It is reported that the accredited representative has agreed to this rate. The amount of depreciation on this asset as worked out in Annexure IV to this statement comes to Rs.760-12-0, leaving a balance of Rs.1240-10-0 only payable as compensation therefor.

Item (2) - Mains:-- A sum of Rs.64-14-0 wrongly capitalised by the licensee during 1948-49 has been withdrawn from the book value of mains. The Govt. have calculated depreciation on the asset as shown in Annexure V to this statement.

Item (3) - Transformers:-- The amount of depreciation on "Transformers - 100 K.V.A." comes to Rs.464-7-0 as shown in Annexure VI to this statement as against Rs 463-12-0 calculated by the accredited representative and this accounts for the disallowance of Re 0-11-0 from the claim of the accredited representative.

Item (4) Stores and spares:- The difference between the claim of the accredited representative and the amount sanctioned by the Govt. is due to the following:--

(i) A sum of Rs 1500/- being the value of excess stores found at the time of the vesting of the undertaking in the Govt. has been disallowed from the claim of the accredited representative as there can be no excess stores during the change over procedure.

(ii) Another sum of Rs 300-12-6 has also been deducted by the Govt. from the claim of the accredited representative as per the details below:--

(a) Difference between the value of the used stores as claimed by the accredited representative and that as fixed by the Checking officer. ...	1,061-13--0
(b) Stores short supplied ..	75-10--7
(c) Stores at Karkala not in good condition and whose value as per the Checking Officer is much below that given by the accd. representative.	57-12--7
(d) Difference in the value of the used 25 KVA transformer as given by the Accredited representative and that fixed by the Checking Officer.	51-14--4
(e) Difference in the value of spare parts of the V.M. engines as given by the Accd. representative and as fixed by the Checking officer. ...	1756-10--0
Total.	Rs3,003-12--6.

Item (5) : Expenses Prepaid : The [illegible] para 5 of C.S.I.G.'s letter No. 151.N/57.164 dt 5.9.52 to the accredited representative.

Item (6) - Solatium:-- The accredited representative has calculated solatium at 20% in respect of assets falling under sec.5(3)(i) and 5(3)(iv) of the Acquisition Act instead of at 15% as per clause 13 of G.O.Ms.No.1735 P.W., dated 24.8.1937. The Govt. have calculated solatium only at 15% in respect of the above assets in accordance with Sec 5(3)(ix)(a) of the Acquisition Act.

II.

Deductions under sec.11 of the Acquisition Act.

(i)(a) Loss to Govt. on account of non-handing over to Govt. of one head office embossing seal	RS. 35-0-0
(b) Solatium	5-4-0
(ii) Consumers Security deposits and interest thereon less the amounts due from consumers for energy supplied.	RS. 2,118-9-1

Item (i)(a) above:-- It is reported that the accredited representative has since agreed to this amount being deducted from the compensation.

Item (ii) above:-- It is reported that the total amount of consumers security deposits, together with interest thereon comes to Rs 11,100-4-11 and that current consumption charges of Rs 9,508-15-7 are due from consumers, against which a sum of Rs 527-3-9 is said to be irrecoverable. Hence, a deduction of Rs 2,118-9-1 viz. Rs.11,100-4-11 minus (Rs.9508-15-7 — Rs.527-3-9) has been ordered by the Govt.

ANNEXURES:

Annexure I: (H. E. p.35 c.f.)

Annexure II: (H.E. p. 37 c.f.)

Annexure III: (H.E. p. 51 c.f.)

Annexure IV: (H.E. p. 47 c.f.)

Annexure V: (H. E. pp.57-61 c.f.)

Annexure VI: (H. E. p. 63 c.f.)-

101

Abstract.

Electricity - Madras Electricity Supply Undertakings (Acquisition) Act, 1949 - Udipi company electrical undertaking - Acquisition by Government - Final amount of compensation payable - Declared.

PUBLIC WORKS DEPARTMENT

G.O. Ms.No. 3985 — Dated the 25th September 1952.
Read the following:—

G.O. Ms.No. 3992, P.W., dated 29-9-52.
From the Chief Electrical Inspector to Government, No. 151-E/51-171 dated 12-9-52.
From the Chief Operation Engineer (South) No.258-C/51-35 dated 16-9-52.

O R D E R:

In exercise of the powers conferred by section 12(5)(a) of the Madras Electricity Supply Undertakings (Acquisition) Act, 1949 (Madras Act XLIII of 1949), the Governor of Madras hereby determines that the compensation payable in respect of the electrical undertaking of the Udipi Electric Supply Corporation Limited, the licensee under the Udipi Electric Licence, 1937, which has vested in the Government on the 31st June 1951, shall be Rs 1,57,214-0-3 (Rupees one lakh, fifty seven thousand two hundred and fourteen, and pies three only). The Chief Operation Engineer (South) is directed to deposit in the Reserve Bank of India at Madras the balance left from the amount aforesaid after deducting therefrom, under section 11 of the said Act, the amounts specified below and the deposit previously made with reference to G.O.Ms.No.3992, P.W., dated 29-9-1951:

(i) (a)	Amount of loss sustained by Government by reason of the non-handing over of the head office embossing seal — see section 11(1)(c)(ii) of the Act.	Rs	35—0—0
(b)	Solatium at 15 per cent disallowed on item (a) above. ..	Rs	5—4—0
(ii)	Sum paid by consumers by way of security deposit and arrears of interest due thereon on the vesting date in so far as they have not been paid over by the licensee to the Government, less the amounts which according to the books of the licensee are due from the consumers to the licensee for energy supplied by him before that date - see section 11(2)(b)(iii) of the Act.	Rs.2,118—9—1	
	Total	Rs.2,158-13—1	

Along with the balance of compensation amount referred to above, interest thereon should also be deposited in the Bank with reference to section 12(5)(c) of the said Act. The Chief Operation Engineer (South) is requested to intimate to the Government the amount deposited and the date on which it is deposited.

2. The expenditure should be debited to "81-A. Capital Outlay on Electricity Schemes - II Thermo Electric Schemes (Excluding Post-War Reconstruction) - Udipi Thermal Scheme" and should be met from the amount sanctioned in G.O. No. Ms.371, Public Works, dated 25th January 1951.

P.T.O.

3. Under section 12(8) of the Madras Electricity Supply Undertakings (Acquisition) Act, 1949 (Madras Act XLIII of 1949), the Governor of Madras hereby directs that Sri R. Jayaram Ayyar, Registrar, High Court, Madras, as the Special Officer, should disburse the amount deposited in the Reserve Bank of India at Madras with reference to paragraph 1 above. The accounting procedure laid down in Memorandum No.82289-I/51-13, Public Works, dated 16th November 1951 should be followed in respect of the deposit amount.

T.M.S. MANI,
Secretary to Government.

To the Chief Electrical Inspector to Government.
To the Chief Engineer (Electricity).
To the Chief Operation Engineer (South).
To the Special Officer and Registrar, High Court, Madras.

Copy to:
Sri K.V. Subba Rao, Accredited Representative,
Mipi Electric Supply Corporation Ltd.,
99/A, Armenian Street, Madras.

(TRUE COPY: FORWARDED: BY ORDER)

CO/25-9. Superintendent.

BY REGISTERED POST
Acknowledgement due.

Public Works Department.

No.31344 I/52-6. Fort St. George, Madras--9, Dated the 25th September 1952

From

Sri T.M.S.Mani, I.C.S.,
Secretary to Government.

To

Sri K. V. Subba Rao,
Accredited Representative,
The Udipi Electric Supply Corporation Ltd.,
99/A, Armenian Street,
George Town, Madras.

Sir,

Electricity - Udipi Company electrical undertaking - Acquisition by Government - Payment of final compensation.

I am directed to enclose a copy of G.O.Ms.No.3985 PW dated 25th September 1952 issued with reference to section 12(5) of the Madras Electricity Supply Undertakings(Acquisition) Act, 1949, and also a copy of the statement of calculations of the compensation payable for the Udipi Company electrical undertaking, on which the orders are based.

2. With reference to rule 15 of the Acquisition Rules, I am also to enclose a statement showing the details in respect of each of the sums disallowed in the amounts of compensation claimed by you for the Udipi Electrical undertaking and the reasons why these sums were disallowed by the Government. This statement contains details regarding the deductions made by the Government from the compensation amount under section 11 of the Act also.

3. I am to request you to state in writing within a fortnight of receipt of this letter whether the amount of compensation as determined by the Government is agreed to by you acting on behalf of the licensee, as required by section 12(7) of the Act.

Yours faithfully,

(T.P.Kothandaraman)
for Secretary to Government.

Copy to the Special Officer & Registrar, High Court, Madras.
Copy to the Chief Electrical Inspector to Government, Madras.
Copy to the Chief Operation Engineer(South), Madras.

/True Copy/
Forwarded / By order

Superintendent.

Udipi company electrical undertaking _ Statement of compensation.

****

I. Name of item:--		Rs. A. P.
(i)(a) The book value of all completed works in beneficial use pertaining to the undertaking and handed over to the Government excluding works paid for by consumers ...		2,21,572--7--8
LESS:(b) Depreciation calculated in accordance with Schedule II to the Act.		1,19,523--2--4
		1,02,049--5--4
(ii) The book value of all works in progress handed over to the Government ... excluding works paid for by consumers or prospective consumers.		...
(iii) (a) The book value of all stores including spare parts handed over to the Government less deduction as per statement enclosed, Rs.2,51,491-10-11 --(2,003-12-6 plus 1500/-)		20,987-14--4
(b) Estimated value of used stores and spare parts, subject to final agreement regarding cost, between the Government and the licensee.		
(iv) The book value of all other fixed assets in use on the vesting date and handed over to the Government:		
1) Furniture & fittings: Book value	889-7-3	
Less: depreciation ..	472-3-0	416-15--3
2) Vehicles		
Book value..	149-1-0	
Less: depreciation	8 - -0	89-3-5
		2023-6-0
Tools and instruments.		271-14-3
iv(a) Stores of the army.		76-13-6
v) The book value of all plant and equipment existing on the vesting date but no longer in use owing to wear and tear or to obsolescence, to the extent such value has not been written off in the books of the licensee..		nil.
vi) The book value of all intangible assets to the extent such value has not been written off in the books of the licensee.		
Preliminary expenses..	0078-10-7	
Engineering and development expenses..	0000-0-0	
Reference and commission..	0000-13-0	14,924

(xii) The amounts due from consumers in respect of every hire purchase agreement (See section [illegible] (a) (i) Act) less a sum which bears to the difference between the total amount of the instalments and the ordinary cost of the materials or [illegible] tion as the amount advanced. nil.

(xiii) Any amount paid actually by the licensee in respect of every agreement (See section 7(c) (iii) of the Act) and the value of the consumers' rights and assets have not been included in (i), (ii), (iii) or (iv) nil.

(x) Existing—

(a) [illegible] (ii) (iv) above at par 16,714-2-10
(b) On item (ii) above at par nil.
(c) On item (iii) above at par 1,053-6-4

Total solution 10,767-8-2
Total consumers [illegible] 167214-0-3
(Sum total of item 1, 2 to (ix) above)..

II. DEBTORS-

(a) Amount already paid in advance by way of consumers' deposits. 91,600-0-0

(b) Amount of loss of [illegible] on account of non-bonafide transactions (See section [illegible] of the Act) by the undertaking. Nil.

(c) Amount of loss to the Government on account of arrears of [illegible] owing to the undertaking and having been handed over to the Government, if any, by the undertaking—Head office outstanding could not handed over.. 35-0-0-

(d) The amount of all loans from the licensee to the Government and officers of interest, if any, thereon. Nil.

(e) [illegible] bearing the same proportion to the total amount of solution, [illegible] loans due to the Government from the accused on the vesting date [illegible] of (i) the paid up share capital of the licensee, (ii) his deposits [illegible] (iii) the amount of all loans due to the Government as aforesaid.. Nil.

(f) All sums [illegible] consumers by way of security deposits and arrears of interest due thereon at the vesting date so far as they have not been paid over by the licensee to the Government, [illegible] which according to the books of the licensee are due from the consumers to him [illegible] for energy supplied by him before that date. 2118-0-1

1,100.

(c) All advances from consumers and prospective consumers and all sums which have been or ought to be set aside to the credit of the consumers constituted under the bulk supply agreement or paragraph II (i) of the Sixth Schedule to the Electricity Supply Act, in so far as such advances or sums have not been paid over by the licensee to the Government (full details to be furnished).. Nil

(b) all deposits made by, and all sums due to the ex staff transferred to the Government, on account of Provident Fund or other beneficial schemes in so far as such deposits or sums have not been paid over by the licensee to the Government, Less the amount which the Government is satisfied are due to the licensee from the members of the staff so transferred. NIL

TOTAL DEDUCTION:	63,653-9-1
Total of items (a) to (b) above.. .	63,653-9-2
III Net amount--Item I minus item II 157,214-0-3 (-) 93,653-9-1 ...	63,560-7-2
Less solatium allowed @ 15% on Rs.35/- Representing one oaring seal not handed over which is included under furniture shown under item iv(i) of claim statement.	5-4-0
V. Add interest at 3% on balance payment of compensation..	63,555-3-2

---:::---

63555

Indipi undertaking.

Statement.

I.

Amounts disallowed from the claims preferred by the accredited representative.

S.No.	Name of assets.	Amount claimed by Accredited representative.	Amount sanctioned by Government.
(1)	PLANT AND MACHINERY.		
	(a) V.M.Engine Set.	14,374--4--2	6,011--8--2
	(b) Blackstone set.	8,071--10-8	1,681--9--4
	(c) Crossley set(at Karkala)	7,089--1041	2,363--6-11
	(d) Fuel Supply System.	1,545--6-10	1,240-10--0
(2)	Mains.	57,186--4--5	56,563--4--5
(3)	Transformers.	1,083-12--0	1,083--1--0
(4)	Stores and spares.	25,491-10-11	20,987-14--5
(5)	Expenses prepaid.	337--2-10	--
(6)	Solatium.	26,322--8--0	16,763--9--2

Reasons for the amounts disallowed under item 1 above.

Item (1) Plant and machinery.

(a) V.M.Engine set.- A sum of Rs.8,647-8-0 representing debenture interest wrongly capitalised by the accredited representative under the item V.M. engine set from the year 1941-42 has been withdrawn from the capital account. Depreciation on this asset exclusive of the amount of Rs.5,647-8-0 referred to has been calculated from 1939-40 onwards. The amount of depreciation so calculated comes to Rs.22,365-12-0 as shown in Annexure I to this statement, leaving a balance of Rs.6,011-8-2 only payable as compensation for V.M. engine set, which has been allowed.

(b) & (c) Blackstone set and Crossley set.- The accredited representative has calculated depreciation at the rate of 6%, on the two engine sets. With reference to item D of the Table and Schedule II to the Acquisition Act, the Govt. have fixed the rate of depreciation at 12% for these two sets, since they are reported to have b en purchased second-hand by the licensee. Statements of depreciation in respect of these assets are in Annexure II and III to this statement.

(d) Final supply System: In the claim statement, the accredited representative has provided for depreciation at 1.8. per cent. The Government have worked out depreciation at 3 per cent in accordance with Schedule II of the Acquisition Act. It is reported that the accredited representative has agreed to this rate. The amount of depreciation on this asset as worked out in Annexure IV to this statement comes to Rs.760-12-0, leaving a balance of Rs.1,240-10-0 only payable as compensation therefor.

Item (2) - Mains:- A sum of Rs.64-14-0 wrongly capitalised by the licensee during 1948-49 has been withdrawn from the book value of mains. The Government have calcualted depreciation on the asset as shown in Annexure V to this statement.

Item (3) - Transformers: The amount of depreciation on "Transformers - 100 K.V.A." comes to Rs.464-7-0 as shown in Annexure VI to this statement as against Rs.463-12-0 calcualted by the accredited representative and this accounts for the disallowance of~~Rs.~~Re. 0-11-0 from the claim of the accredited representative.

Item (4) - Stores and spares:- The difference between the claim of the accredited representative and the amount sanctioned by the Government is due to the following:--

(i) A sum of Rs.1600/- being the value of excess stores ~~Rs~~.claimed has been disallowed as there can be no excess stores unless it is due to some defective accounts procedure.

(ii) Another sum of Rs.3003-12-6 has also been deducted by the Government from the claims of the accredited representative as detailed below:-

(a) Difference between the value of the used stores as claimed by the accredited representative and that as fixed by the Checking officer.	Rs. 1,061-13-0
(b) Stores short supplied	75-10-7

P.T.O.

(c) Stores at Karkala not in good condition and whose value as per the Checking Officer's estimate is much below that given by the accredited representative.	Rs.	87-12-7
(d) Difference in the value of the used 25 KVA transformer as given by the Accredited representative and that fixed by the Checking Officer.		51-14-4
(e) Difference in the value of spare parts of the V.M.engines as given by the Accredited representative and that as fixed by the Checking Officer.		1756-10-0
Total	Rs.	3003-12-6

Item (5): Expense prepaid: The position has been explained in the paragraph 5 of Chief Electrical Inspector to Government's letter No.151.N/51-154 dated 5-2-52 to the accredited representative.

Item (6) Solatium: The accredited representative has calculated solatium at 20 per cent in respect of assets falling under Section 5(3) (i) and 5 (3) (iv) of the Acquisition Act instead of at 15 per cent as per clause 13 of G.O.Ms.No.1735 Public Works dated 24-8-1937. The Government have calculated solatium only at 15 per cent in respect of the above assets in accordance with Section 5(3) (ix) (a) of the Acquisition Act.

II

Deductions under section 11 of the Acquisition Act.

(i) (a)	Loss to Government on account of non-handing over to Government of one head office embossing seal but included in the claim statements.	Rs.	35--0--0
(b)	Solatium disallowed on account of of item (a) above.	Rs.	5--4--0
(ii)	Consumers Security deposits and interest thereon less the amounts due from consumers for energy supplied	Rs.	2118--9--1

Item (i) (a) above: It is reported that the accredited representative has since agreed to this amount being deducted from the compensation.

Item (i) (b) above. is consequential to deduction of item (i) (a) above.

Item (ii) above: It is reported that the total amount of consumers ecurity comes to Rs.11,100-4-11 and that current consumptio charges of Rs.9,508-15-7 are due from consumers of which a sum of Rs.527-3-9 is said to be irrecoverable. Hence, a deduction of Rs.2,118-9-1 viz., [Rs.11,100-4-11 minus (Rs.9508-15-7 — Rs.527-3-9)] has been ordered by the Government.

Annexures.

Annexure I.

V.H.Engine set 6E

Year.	Additions. Rs. A. P.	Withdrawals. Rs. A. P	Capital Cost. Rs. A. P	Depreciation. Rs. A. P
1938-39	34,224-12-2		34,224-12-2	1,026-12-0
1939-40			34,224-12-2	2,053-8--0
1940-41			34,224-12-2	2,053--8-0
1941-52		* 5,647-8-0	28,577--4-2	1,714-10-0
1942-43			28,577--4-2	1,714-10-0
1943-44			28,577--4-2	1,714-10-0
1944-45			28,577--4-2	1,714-10-0
1945-46			28,577--4-2	1,714-10-0
1946-47			28,577--4-2	1,714-10-0
1947-48			28,577--4-2	1,714-10-0
1948-49			28,577--4-2	1,714-10-0
1949-50			28,577--4-2	1,714-10-0
1950-51			28,577--4-2	1,714-10-0
1951-52 (2 months)			28,577--4-2	285-12-0
				Rs.22,565-12-0

The sum representing debenture interest wrongly capitalised was withdrawn by the Accredited Representative as per instructions of this office.

/ True Copy /

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ANNEXURE -II.

Blick stone engine set - 12½ (second hand).

Year	Additions.	Withdrawals.	Capital cost	Depreciation.
	Rs A. P.		Rs A. P.	
1942-43	16,815-13--8		16,815-13--8	
1943-44			16,815-13--8	
1944-45			16,815-13--8	
1945-46			16,815-13--8	Depreciation limited to 90% of the Capital Cost.
1946-47			16,815-13--8	
1947-48			16,815-13--8	
1948-49			16,815-13--8	
1949-50			16,815-13--8	
1950-51			16,815-13--8	
1951-52 (Two months)			16,815-13--8	15,134-4-4.

***

ANNEXURE- III.

Crossley set at Kerkola - 12½ (second hand).

1944-45	11,816--5-11	..	11,816--5-11	709--0--0
1945-46	..	..	11,816--5-11	1,417-15--0
1946-47	..	..	11,816--5-11	1,417-15--0
1947-48	..	..	11,816--5-11	1,417-15--0
1948-49	..	..	11,816--5-11	1,417-15--0
1949-50	..	..	11,816--5-11	1,417-15--0
1950-51	..	..	11,816--5-11	1,417-15--0
1951-52 (Two months)	..	..	11,816--5-11	236--5--0
				9,452-15--0.

***

ANNEXURE - IV.

Fuel Switch in September 30/6

1938-39	1,001--6--0	..	2,001--6--0	30--0--0
1939-40	-	..	2,001--6--0	60--1--0
1940-41	-	..	2,001--6--0	60--1--0
1941-42	-	..	2,001--6--0	60--1--0
1942-43	-	..	2,001--6--0	60--1-0
-1943-44	-	..	2,001--6--0	60--1--0
1944-45	-	..	2,001--6--0	60--1--0
1945-46	-	..	2,001--6--0	60--1--0
1946-47	-	..	2,001--6--0	60--1--0
1947-48	-	..	2,001--6--0	60--1--0
1948-49	-	..	2,001--6--0	60--1--0
1949-50	-	..	2,001--6--0	60--1--0
1950-51	-	..	2,001--6--0	60--1--0
1951-52 (2 months)	-	..	2,001--6--0	10--0--0
				760-12--0.

***

ANNEXURE -V.

Year	Additions. Rs. A. P.	Withdrawals. Rs A. P.	Capital Cost. Rs A. P.	Depreciation. Rs A. P.
		Mains on concrete supports @ 7.5%.		
1937-38	13--5--0	--	13--5--0	0--4--0
1938-39	41,266--1--0	--	41,279--6--0	946--4--0
1939-40	23,849--5-10	--	65,128-11-10	1,915--6--0
1940-41	16,825--4--5	--	81,954--0--3	2,647--9--0
1941-42	972--2-11	--	82,926--3--2	2,967-14--0
1942-43	8--8--3	--	82,934-11--5	2,986--8--0
1943-44	--	1,594-15--8	81,339-11--9	2,928--4--0
1944-45	--	--	81,339-11--9	2928--4--0
1945-46	--	123--3--8	81,216--8--1	2,923-13--0
1946-47	2,160--7--0	--	83,376-15--1	2,962-11--0
1947-48	1,103--6--8	342--6--2	84,044-15--7	3,006-12--0
1948-49	2,425--7--3	40--7--3	86,429-15--7	3,067-13--0
1949-50	1,523--6--3	85-10--3 64-14--0	87,802-13--7	3,133--8--0
1950-51	1,334-12--4	245--3--6	88,892--6--5	3,176--2--0
1951-52 (2 months)	--	46--8--0	88,845-14--5	633--1--0
				35,919--1--0
		Mains on Wooden supports @ 4.5%.		
1938-39	6,960--0--0	--	6,960/-	156-10--0
1939-40		--	6,960/-	313--3--0
1940-41		--	6,960/-	313--3--0
1941-42		--	6,960/-	313--3--0
1942-43		--	6,960/-	313--3--0
1943-44		--	6,960/-	313--3--0
1944-45		--	6,960/-	313--3--0
1945-46		--	6,960/-	313--3--0
1946-47		--	6,960/-	313--3--0
1947-48		--	6,960/-	313--3--0
1948-49		--	6,960/-	313--3--0
1949-50		--	6,960/-	313--3--0
1950-51		--	6,960/-	313--3--0
1951-52 (two months)		--	6,960/-	52--3--0
				3,769--1--0
		Underground Cables - 2.25%.		
1938-39	900/-		900-/	10--2--0
1939-40			900/-	20--4--0
1940-41			900/-	20--4--0
1941-42			900/-	20--4--0
194243			900/-	20--4--0
1943-44			900/-	20--4--0
1944-45			900/-	20--4--0
1945-46			900/-	20--4--0
1946-47			900/-	20--4--0
1947-48			900/-	20--4--0
1948-49			900/-	20--4--0
1949-50			900/-	20--4--0
1950-51			900/-	20--4--0
1951-52 (two months)			900/-	3--6--0
				256--8--0

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ANNEXURE - VI.

Transformer at Udipi - 100 K.V.A. 2.4/7.

Year	Additions. Rs A.P)	Withdrawals	Capital cost. Rs. A.P.	Depreciation. Rs A. P.
1939-40	1,547-8-0	--	1,547-8-0	19-14-0
1940-41		--	1,547-8-0	39-13-0
1941-42			1,547-8-0	39-13-0
1942-43			1,547-8-0	3913-0-
1943-44			1,547-8-0	39-13-0
1944-45			1,547-8-0	39-13-0
1945-46			1,547-8-0	39.13-0
1946-47			1,547-8-0	39-13-0
1947-48			1,547-8-0	39-13-0
1948-49			1,547-8-0	39-13-0
1949-50			1,547-8-0	39-13-0
1950-51			1,547-8-0	39-13-0 6-10-0
1951-52 (two months)			1,547-8-0	--------- 461--7--0

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cs.

Superintendent.

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Electricity Department.

From
Sri. K.V. Karantha, M.A., M.I.E.,
Chief Electrical Inspector to
Government, 157, Mount Road,
M a d r a s - 2.

To
The Secretary to Government,
Public Works Department,
Fort St. George,
M a d r a s - 9.

No. 151-N/51-182 dated 6.10.1952:

Sir,

Sub :: Electricity - Udipi Company Electrical Undertaking - Acquisition by Government - Payment of final compensation.

83482

Ref :: Your letter No. 31344 I/52=6 dated 25.9.1952. P105

The following typographical errors are noted:--

1. In statement (I, item (1) (d) the amount claimed by the Accredited Representative is stated as Rs. 1,545-6-10 instead of Rs. 1,545-6-0.

2. In annexure IV page (5), the description of the item viz. "fuel supply system @ 3%" has not been mentioned.

3. In annexure V page 6 under the head mains on wooden supports the total depreciation is typed as Rs. 3,767-1-0 instead of Rs. 3,967-1-0.

If necessary, the Accredited Representative may be informed of the above corrections.

Yours faithfully,

C. N. Lakshmanan

for Chief Electrical Inspector to Govt.

p.t.o.

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Copy to the Chief Operation Engineer (South), Madras 2 for information.
Rs. 6/10.

Electricity Department.

From
Sri. K.V. Karantha, M.A., M.I.E.,
Chief Electrical Inspector to
Government, 157, Mount Road,
M a d r a s - 2.

To
The Secretary to Government,
Public Works Department,
Fort St. George,
M a d r a s - 9.

No. 151-N/51-181 dated 4.10.1952.

9 OCT 1952

Sir,

Sub :: Electricity - Madras Electricity Supply Undertakings Acquisition Act, 1949 - Udipi Electrical Undertaking Taken over by Goverment - Payment of final compensation Remarks of the Checking Officer based on books and records taken over - communicated with remarks.

Ref :: My letter No. 151-N/51-171 dated 12.9.1952 through the Cheief Operation Engineer (South) to Government.

I enclose copies of the following letters received from the Assistant Electrical Engineer & Checking Officer, Udipi Electrical Undertaking.

1. UP/AE/601/52 dated 14.9.1952.
2. UP/AE/601/52 dated 14.9.1952.
3. Superintending Engineer's Endorsement No. ACq/UP/-1-3239 dated 23.9.1952 on the above letter.
4. UP/AE/601/52-28 dated 19.9.1952 from the Checking Officer and UP/AE/601/52-25 dated 17.9.1952.

2. Remarks on letters 1 to 3: The book values of all the constituent parts of the plant and machinery as adopted by the Accredited Representative tallies with the account figures as on the vesting date. It has already been stated in my letter No. 151-N/51-171 dated 12.9.1952 that the classification of the assets and their values adopted by the Accredited Representative are generally in order. Further during audit also, it could not be checked whether the classification made by the licensee and the book values actually adopted in respect of various types of assets coming under "Plant and machinery" are correct, due to non-availability of the relevant records with the licensee at the time of audit.

3. The remarks of the Checking Officer on the other points have already been taken into account before submitting my proposals for payment of final compensation for the undertaking to Government. In view of this, no further revision in the compensation is necessary.

4. Letter No. UP/AE/601/52-28 dated 19.9.1952. The difference in the compensation amount between the Checking Officer's figure and the one submitted by me is due to difference in the following items:--

(b) Blackstone set.
(i) Crossley set.
10. Tools and instruments.
13. Stores and spares.

Regarding items 2 (b) and (i) the remarks in para 2 above explain the position clearly. In view of the same, no revision is necessary based on Checking Officer's report.

Tools and Instruments. The Checking Officer has fixed the compensation payable for this item based on his recommendation in his letter No. UP/802 dated 20.1.1952 (extract enclosed). This item comes under section 5 (3) (iv) to the Acquisition Act and hence no depreciation is admissible and as such the book

Please para 14, M.13-14 n/p.t.o.

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book value should be paid in full regardless of the actual condition of the asset at the time of vesting of the undertaking.

Stores: The difference is due to more deduction under transformer made by the Checking Officer instead of the actual depreciation only. The book value is Rs. 2,883-0-10 as given by the Checking Officer and depreciation for one year, for half the addition @ 3.6% is Rs. 51-14-4. Thus the amount payable under this will be Rs. 2,831-2-6 instead of Rs. 2,500/-

In view of the foregoing remarks no revision is necessary in the compensation proposals already submitted to Government.

Certificate. The certificate furnished by the Checking Officer in his letter No. UP/AE/601/52-25 dated 17.9.1952 is generally in order. The points mentioned in Assistant Engineer's letters referred to in his letter dated 17.9.1952 have also been taken into account while forwarding my final proposals to Government.

Yours faithfully,

C. N. Lakshmanan

Chief Electrical Inspector
to Government. and
Addn. Officer

Encl: 6 letters.

Copy to the Chief Operation Engineer (South), Madras - 2.

Rs. 4/10.

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Copy of letter No. UP/AE/601/52 dated 14.9.1952 from the Assistant Electrical Engineer and Checking Officer, Government Electricity Department, Udipi, to the Chief Electrical Inspector to Government, Madras- 2 through the Divisional Electrical Engineer (Acquisition), Pykara Electricity System, Coimbatore.

Sub :: Udipi Electrical Undertaking - Taken over by Government - Disposal of assets.-

Ref :: 1. Chief Electrical Inspector No. 1533-N/50-55 dated 31.10.51.
2. This office letter No. UP/805 dated 21.1.1952.
3. Chief Electrical Inspector No. 151-N/51-90 dated 11.2.1952.
4. --do-- Memo No. 151-N/51-97 dated 19.2.1952.
5. --do-- -do- No. 151-N/51-119 dated 28.4.'52.
6. --do-- -do- No. 151-N/51-123 dated 5..5.1952.
7. This office letter No. UP/175 dated 13.5.1952.

With reference to the records and documents received from the Company since making my report dated 13.5.1952, I would submit my findings as indicated below:--

(1) One diesel oil storage tank was purchased by the company in December, 1944 from M/s. South Indian Radio House, Tuticorin, as per entries made in cash book 1944-45 - December 12th - Folio 171 and corresponding entry in cash ledger Folio 73. The book value of the storage tank viz. Rs. 2,104-14--6 reported by the company appears to have been based on the following entries exhibited in the cash book for 1944-45.

12.12.1944:

Plant and Machinery paid by cheque to the South Indian Radio House, Tuticorin on account of oil storage tank purchased from them.	Rs.	2,070	10 6
30.12.1944.			
Plant and Machinery (T.A. for purchase of tank)		33	0 0
31.3.1945: Cash Ledger Folio 73-J1 Folio 120. Plant and Machinery - Debit to Branch Office account		1	4 0
		2,104	14 6

The storage tank is found to have been sold during 1948-49. This is supported by the following journal entries on Folio 149 (1949-50)

31.3.1949: The General Engineering and Commercial Corporation, Madras.		1,000	0 0
Less on sale of storage tank.			
To plant and Machinery account being the value of one oil storage tank sold during the year debited to the first former account for the selling price receivable from them and the less sustained in the transaction debited to the 2nd former.		1,104	14 6
		2,104	14 6

The date of purchase of the storage tank as 1944 may be accepted. But the date of sale of the tank in 1944 itself within 2 months of its purchase as stated by the company is not supported by the Account books and hence need not be accepted. The sale has taken place in 1949 as per journal entry given above, and as such this transaction falls within the purview of section 10 of the Acquisition Act, and since Government as succeeding owner of the undertaking is a loser on account of this transaction.

p.t.o.

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2. Furniture. Some furniture has been sold by the company in 1950-51 and sale price of Rs. 714-11-10 on account of this has been credited to the furniture Account and loss amounting to Rs. 876-6-5 has also been written off from the Furniture Account vide Folio 59 of cash ledger 1950-51.. Though disposal of this item comes within the purview of section 10 of the Act, we may accept the statement of the Accredited Representative that the furniture concerned was sold as they were in useful condition, and therefore no deduction in the compensation need be made on this account. /not

3. It is gathered from the staff taken over that one portable voltmeter 0-600 volts available in the Udipi undertaking has been transferred by the company else where after 1.10.1947. On checking the accounts, it is found that Rs. 75-3-2 has been credited to the maintenance of Tools and Instruments on 31.3.1951 being the difference between the ledger balance and the actual value of Tools and Instruments as per actual inventory taken on 31.3.1951 written off to former account. Presumably the volt meter has been transferred and its value has been deducted from the Tools and Instruments account. If considered necessary the Accredited Representative may be addressed in the matter.

4. Library: The book value of the library as per 1950-51 Accounts is Rs. 580-8-6. The entire value has been written off the accounts on 31.3.1951 vide folio 133 Journal 1950-51 as the books were reported lost. I suggest that a deduction of Rs. 300/- be made from the compensation payable on account of this as per section 10 of the Act since the reason for writing off is not convincing.

5. Plant and machinery: The two engine sets reported to be missing at the time of taking over Udipi Power House - vide this office report dated 13.5.1952 are found to have been ~~received~~ prior to 1.10.1947./removed Regarding the engine set missing at Karkala, it has not been possible to trace out its date of removal and disposal from the records received.

Apart from the above, no other assets are found to have been removed and sold out by the company after 1.10.1947 so far as could be ascertained from the staff taken over and study of records available.

(True copy):

~~Chief Accountant.~~

Rs. 4/10.

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Copy of letter No.UP/AE/601/52 dated 14-9-52 from the Assistant Engineer Electrical, and Checking Officer, Udipi, to the Chief Electrical Inspector to Government, through the Divisional Engineer (Acquisition), Pykara Electricity System, Coimbatore.

Sub: Udipi Electrical Undertaking - Taken over by Government - List of 2nd hand assets - Details furnished.

Ref: (i) This Office letter UP 242 dated 23-7-51.
(ii) Chief Electrical Inspector Memo.No.151 N/51-93 dt. 16-2-52.
(iii) Accredited Representative's letter No.U 326 Acq. dated 11-2-52 communicated by Chief Electrical Inspector in Memo.under (2) above.
(iv) Chief Electrical Inspector Memo 151 N/51-97 dt. 19-2-52.
(v) -do- -do- -118 dt.17-4-52.

I. The Black stone Engine set.

From the records handed over, the book value of Rs.16,815-13-8 reported by the company could not be arrived at. The main payments relating to the purchase and erection of the black stone set are furnished below:--

	Rs.	A.	P.
1. To M/S. F.X.Pereira & Sons, Quilon, for 48 HP black stone engine with 2 fly wheels, oil tanks and exhaust box and pipes etc - Vide cash vr.file 41-42 as per stamped receipt No.355 dated 16-3-42.	2,400	0	0
2. To M/S. V.S.Khanol Karfor supply of belting etc., as per invoice 6013 dt. 17-4-42	185	2	0
3. Boat freight from Quilon to Malpe and Malpe to Udipi receipt dated 10-4-42 and 14-4-42	292	8	0
4. Cost of pulleys, 2 sets of ball bearings, and sundries to M/S.S.Doraiswami & Sons as per bill No.17 dt.28-3-42	206	0	0
5. To M/S.Commonwealth Trust Ltd., Malpe for one pully for alternator	50	2	0
6. Cost of sundry purchases and erection, T.A.etc. ..	309	8	0
7. Spares for black stone engine as per bill dt. 1-10-43	188	12	0
8. Cost of one cylinder line to M/S.F.X.Pereira & Sons Vr. CL 286/3-8-45	250	0	0
9. Cost of one set of bearing, re-metalling charges, piston rings etc., as per cash voucher No.29/C.B.F.51 dt.5-8-43	275	0	0
10. Cost of one cylinder liner and piston paid to M/S.Volkart Bros. Invoice No.276 dated 8-4-47 (1172-3-0) and I.V.No. 1964 dt. 8-7-47 (155-0-0)	1,327	3	0
Total ..	5,484	3	0

The cost of the 40 KVA gauz alternator is not traceable as already reported in my letter NO.UP/AE/601/52 dated 13-9-52. Assuming the cost paid for the alternator to be Rs.2,000/- the total book value of the balck stone set comes to only Rs.7,500/-. The original book value of this item may be taken as Rs.7,500/- as against Rs,3,000/- previously reported by me in my report dated 23-7-51. The depreciated value of the set will be Rs.750/-. Other remarks do not require any alteration.

II. The Crossley Engine set at Karkala.

As in the case of balck stone engine set the original book value of Rs.11,816-5-11 furnished by the company for the crossley engine set 28½H.P. with 20 KW G.E.C.alternator set could not be arrived at. The main payments relating to the purchase and erection are furnished below:--

	Rs.	A.	P.
1. To Sri K.M.M.Mudlair of Nadukuppam N.A. for the 26/28 HP engine as per C.B.F.23/30-6-43.Vr.19.A. dated 30-6-43.	4,500	0	0
2. To M/S.Electrical & Allied Trading Co., Madras, for one exciter 440 V, 1000 R.P.M. - C.B.F.11/18-5-43	751	14	0
3. Ammeters, volt meters etc. C.B.F.3/28-5-43, CBF13/28-5-43	342	4	0
4. For beltings - CB.Vr.105 dt. 23-3-44	387	9	0
5. Foundation bolts etc. CBF 119/30-11-43	53	0	0
6. Sundries, erection cost etc.	270	0	0
7. Cost of one cylinder liner and piston (Vide JL.Folio.72 of 1949-50	1,500	0	0
Total	7,804	11	0

The cost of the 20 KW. G.E.C. alternator could not be traced. Assuming the cost paid for the alternator to be Rs.1,200/- the total book value comes to only Rs.9,000/-. The original book value of this item may therefore be taken as Rs.9,000/- as against Rs.3,000/- previously reported by me.

The depreciated cost of the crossley set will be Rs.3,500/- adopting 12% depreciation as against Rs.2,000/- which was assessed by me as the present day cost of the set. Other remarks against the crossley set made in my report dated 23-7-51 do not require any modification.

A modified statement of second hand assets taken over is furnished below in the prescribed form.

Name of second hand asset.	Original book value & date of putting into beneficial use.	Present condition.	Depreciated cost at 12% depreciation.	Remarks.
	Rs.		Rs.	
1. Blackstone, single cylinder horizental, 4 stroke diesel engine 48 HP, 300 R.P.M. with a 40 KVA gauz generator 1000 R.P. belt driven.	7,500/- (1942).	(1) High fuel consumption (2) present capacity 30% of the rated capacity (3) condition of generator fair.	750/-	Only 10% of the original book value is shown as depreciated value since the total depreciation for 9 years at 12% exceeds the original book value. This includes the cost of one cylinder liner and piston replaced in 1947.
2. Crossley single cylinder 28½HP. 340 R.P.M. Diesel engine with a 20 KW. G.E.C. generator belt driven.	7,500/- + 1,500/- (1945).	(1) High fuel consumption (2) present capacity only 40% of the rated out put (3) generator condition fair		The depreciated value is calculated with 12% depreciation on the original book value plus cost of one cylinder liner and piston replaced in 12/49.

There are no other second hand assets of the undertaking which have passed on to Government so far as could be guaged from the records handed over.

Sd. K.V.Shanbhogue.
Assistant Engineer (Electrical)
and
Chanking Officer.

(TRUE COPY)

CHIEF ACCOUNTANT

Ad/4-10-52.

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Copy of endorsement No.AQ/UP/1/3239 dated 23-9-52 from the Superintending Engineer, Pykara Electricity System, Coimbatore, to the Chief Electrical Inspector to Government, Madras-2.

Sub: Madras Electricity Supply Undertakings Acquisition Act 1949 - Udipi Undertaking - Payment of final compensation.

Ref: 1. Letter Nos.UP/AE/601/52 dated 14-9-52.
2. " " " & 14-9-1952.) he

Forwarded to the Chief Electrical Inspector to Government, Madras.

The Checking Officer has not brought forward any substantial fresh facts which would affect the recommendation made to the Government in your letter No.151 N/51-171 dated 12-9-52 on the ~~claim~~ claim for compensation preferred by the Accredited Representative of Messrs. Udipi Electric Supply Corporation Ltd. A modification of the recommendations already made to the Government therefore does not appear necessary.

PR 15-23 Aut

(TRUE COPY)

CHIEF ACCOUNTANT.

Ad/4-10-52.

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Copy of letter No. U.P./AE/601/52/25 dated 17.9.1952 from the Assistant Electrical Engineer and Checking Officer, Government Electricity Department, Udipi, addressed to the Superintending Engineer, Pykara Electricity System, Coimbatore.

Sub :: Electricity - acquisition of private electrical undertakings- Udipi and Karkala - Payment of compensation - furnishing of certificates to the Chief Electrical Inspector to Government, - submitted.

Ref :: 1. Superintending Engineer, Pykara Electricity System's Memo No. AC/GL/1-1066 dated 2.6.1952.
2. Superintending Engineer, Pykara Electricity System's Letter No. AC/UP/I-1415 dated 30.6.1952 to the Chief Electrical Inspector to Government and copy to the ~~Divisional~~ Electrical Engineer to furnish certificates after the receipt of the account books from the Accredited Representative.
3. This office letter UP/AE/601/52 dated 7.7.1952 to the Deputy Chief Accountant and copy to the Divisional Engineer (Acquisition) and Chief Electrical Inspector to Government that the certificates would be furnished after checking the records.
4. Superintending Engineer, Pykara Electricity System's endorsement No. AC/UP/I-1649 dated 18.7.1952.
5. Chief Electrical Inspector to Government's Memo. No. 151-N/51-152 dated 8.8.1952 with copy to the Superintending Engineer, Pykara Electricity System, calling for the certificates.

With reference to the above, I furnish hereunder as required the following three certificates which may please be read and construed together with my previous reports listed below:--

1. This office No. UP/13/ dated 4.6.1951 furnishing list of stores assets takeover and reissued to the Storekeepers of Udipi and Karkala.
2. This office No. UP/170/dated 7.7.1951 of Udipi assets.
3. This office No. UP-184/dated 12.7.1952 of Karkala assets.
4. This Office No. UP/193/dated 14.7.1951 furnishing detailed report on assets and liabilities checked and taken over.
5. This Office UP/499 dated 17.10.1951 detailed inventory furnished.

Certificate No. I. I certify subject to the remarks and provisos mentioned in the reports listed above, that all assets as far as could practically be checked (as in audited accounts made upto vesting date) have been taken over into this system.

Certificate No. II. I certify that I have duly checked book values of assets in the inventories with reference to values shown in the accounts books and audited statements of accounts upto the vesting date, as far as practicable and so far it is susceptible of checking and subject to my comments in my following reports.

(1) UP/170 dated 7.7.1951.
(2) UP 184 dated 12.7.1952.
(3) UP/802 dated 20.1.1952.
(4) UP/AE/324/52 dated 1.6.1952.
(5) UP/AE/601/52 dated 14.9.1952.

Certificate No. III. I confirm that after due/~~e~~nquiry and study of records that no asset of the electrical undertaking has been kept back or otherwise dealt with as would result in loss to this system except those items mentioned in my No. UP/AE/601 dated 14.9.1952.

(True copy):

~~Chief Accountant.~~

Rs. 6/10.

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Enclosure.

Copy of letter No.UP/AE/601/52-28, dated 19-9-52 from the Assistant Engineer (Electrical) and Checking Officer, Government Electricity Department, Udipi, to the Superintending Engineer, Pykara Electricity System, through the Divisional Engineer (Acquisition), Pykara Electricity System, Coimbatore.

Sub: Electricity - Udipi Electrical Undertaking - Acquired - - Proposal for payment of final compensation - Remarks called for.

Ref: S.E.P.'s Memorandum No.AQ/UP/1/3163, dated 15-9-52.

The compensation payable to the company in respect of each item of asset as assessed by me is furnished below together with the figures as claimed by the company and those fixed by the Chief Electrical Inspector for purposes of comparison.

Sl. No.	Description of property.	Amount as claimed by the company.	Amount fixed by the C.E.I.	Amount recommended by me (Asst.Engr.)	Remarks.
1.	Buildings	Rs.13,103-14-9	Rs.13,103-14-9	Rs.13,103-14-9	
2.	Plant and Machinery - Udipi.				
	a) V.M.Engine	14,374--4-2	6,011--8-2	6,011--8-2	
	b) Blackstone set	8,071-10-8	1,681--9-4	750--0-0	Vide this office letter UP/AE/601/52, dated 14-9-52.
	c) Switch Board	4,345--1-0	4,345--1-0	4,345--1-0	
	d) Cable connections	844-12-0	844-12-0	844-12-0	
	e) Automatic voltage regulator	781-12-0	781-12-0	781-12-0	
	f) Cooling Plant	1,917-11-0	1,917-11-0	1,917-11-0	
	g) Fuel supply system	1,545--0-0	1,240-10-0	1,240-10-0	
	h) Crane	1,510--0-0	1,510--0-0	1,510--0-0	
	Karkala.				
	i) Crossley set	7,089-10-11	2,363--6-11	3,500--0-0	Vide this office letter UP/AE/601/52, dated 14-9-52.
	j) Switch Board	767--4-3	767--4-3	767--4-3	
	k) Cooling System	935-14-7	935-14-7	935-14-7	
3.	Mains	57,186--4-5	56,563--4-5	56,563--4-5	
4.	a) Transformer 100 K.V.A.	1,083-12-0	1,083--1-0	1,083--1-0	
	b) -do- 75 K.V.A.	897-12-0	897-12-0	897-12-0	
5.	Service connections	1,924-14-8	1,924-14-8	1,924-14-8	
6.	Meters on hire	4,666-13-4	4,666-13-4	4,666-13-4	
7.	Public Light fittings	1,409-15-11	1,409-15-11	1,409-15-11	
8.	Vehicles	59--9-0	59--9-0	59--9-0	
9.	Furniture and Instruments.	416-15-3	416-15-3	416-15-3	
10.	Tools & Instruments	2,235--6-0	2,235--6-0	1,042--2-6	Vide this office letter UP.802, dated 20-1-52.
11.	Stock of stationary	76-13-6	76-13-6	76-13-6	
12.	Intangible assets	14,624--7-7	14,624--7-7	14,624--7-7	
13.	Stores & spares	25,491-10-11	20,987-14-5	20,708-10-3	Cost of 25 K.V.A. fixed at Rs.2,500/- vide this office letter UP/AE/1004/52, dated 4-9-52.
14.	Expenses prepaid	387--2-10	Nil	Nil	
			Total ...	1,39,182-15-2	

141

The difference in compensation payable as determined by the Chief Electrical Inspector and as assessed by me occurs in the items 2(b), 2(i), 10 and 13. The reason for the differences are explained in detail in the letters referred to in the remarks column.

£139 amt

The total compensation as determined by me amounts to Rs.1,55,774-13-3 against Rs.1,57,214-0-3 fixed by the Chief Electrical Inspector. Deducting solatium of Rs.16,591-14-1 the value of assets as assessed by me comes to Rs.1,39,182-15-2.

I certify that the above figure viz. Rs.1,39,182-15-2 correctly represents the value of assets already taken over consistent with the facts and figures furnished by me in the reports made from time to time.

I further certify that to the best of my knowledge based on the checking work done and study of records to the extent made available, that no further deductions need be effected from the compensation amount determined by me.

/True copy/

---

gp/6.10.52.

7.10

(Basis of Claim)

143

Form F.

Basis 'C' - Claim for compensation.

Name of Undertaking - Udipi Electrical Undertaking.

Ref: (a) G.O.No.237, dated 18-1-51 - order vesting.
(b) Refce. to intimation of licensees option of basis 'C'. G.O.Ms.No.1944, dated 12-5-51.
(c) Vesting Date - 1-6-1951.

Statement upto
Suppl. statement for the period
Final statement upto the vesting date viz. 31-5-1951.

Note.- The book values refer to items pertaining to electricity supply work only.

I. Name of item --

(i)(a) The book value of all completed works in beneficial use pertaining to the undertaking and handed over to the Government excluding works paid for by consumers. Rs. 2,09,440-4-1

Less

(b) depreciation calculated in accordance with schedule II of the Act. Rs. 1,07,185-15-0
1,02,254-8-1

(ii) The book value of all works in progress handed over to the Government excluding works paid for by consumers or prospective consumers. (a) Nil

(iii) The book value of all stores including spare parts handed over to the Government less deduction as per statement enclosed. Rs. 20,708-10-3

(b) Estimated value of used stores and spare parts, subject to final agreement regarding cost, between the Govt. and the licensee.

(iv) The book value of all other fixed assets in use on the vesting date and handed over to the Govt

1) Furniture and fittings.		
Book value ...	889-7-3	
Less depreciation	472-8-0	416-15-3
2) Vehicles.		
Book value ...	149-1-0	
Less depreciation	89-8-0	59-9-0
3) Tools and Instruments -	1,042-2-6	042-2-6
(a) Stores of stationery	76-13-6	76-13-6

v) The book value of all plant and equipment existing on the vesting date but no longer in use owing to wear and tear or to obsolescence, to the extent such value has not been written off in the books of the licensee. Nil

vi) The book value of all intangible assets to the extent such value has not been written off in the books of the licensee.

Preliminary expenses.	6,028-10-7	
Engineering and Development expenses	6,600-0-0	
Brokerage and commission	2,595-13-0	14,624-7-7

vii) The amounts due from the consumers in respect of every hire purchase agreement (see 7(2)(a)(ii) of the Act) less a sum which bears to the difference between the total amount of the instalments and the original cost of materials or equipment, the same proportion as the amount due bears to the total amount of the instalment Nil

viii) Any amount paid actually by the licensee in respect of every contract (see 7(2)(a)(iii) of the Act) and the value of the corresponding assets have not been included in (i), (ii), (iii) or (iv). Nil

p.t.o.

(ix) Solatium:-

(a) on items (i) and (iv) above @ 15%	15,555-15-2
(b) On item (ii) above @ 10%	Nil
(c) On item (iii) above @ 5%	1,035-14-11
Total solatium	16,591-14-1

Total compensation payable - sum total of items (i) to (ix), above 1,55,774-13-3

II. Deductions:-

(a) Amount already paid in advance by way of compensation.	91,500-0-0
(b) Amount of loss to the Govt. on account of non-bonafide transactions (see Sec 10 of the Act) as estimated by the undertaking.	1,104-14-6
(c) Amount of loss to the Govt. on account of any property or rights belonging to the undertaking not having been handed over to the Govt. as estimated by the undertaking - Head office embossing seal not handed over	499-2-2
(d) The amount of loans due from the licensee to the Govt. and arrears of interest, if any, thereon. ...	Nil.
(e) A portion of the amount of solatium bearing the same proportion to the total amount of solatium as the amount of all loans due to the Govt. from the licensee on the vesting date bears to the aggregate of (i) the paid-up share capital of the licensee (ii) His debentures capital and (iii) the amount of all loans due to the Govt. as aforesaid.	Nil.
(f) All sums paid by consumers by way of security deposit and arrears of interest due thereon on the vesting date in so far as they have not been paid over by the licensee to the Govt. less the amounts which according to the books of the licensee are due from the consumers to the licensee for energy supplied by him before that date	2,118-9-1
(g) All advances from consumers and prospective consumers and all sums which have been or ought to be set aside to the credit of the consumers constituted under the bulk supply agreement or paragraph II (1) of the sixth schedule to the Electricity Supply Act, in so far as such advance or sums have not been paid over by the licensee to the Govt. (full details to be furnished) ...	Nil
(h) All deposits made by, and all sums due to the staff transferred to the Govt., on account of Provident Fund or other beneficial schemes in so far as such deposits or sums have not been paid over by the licensee to the Govt. less the amount which the Government are satisfied are due to the licensee from the members of the staff so transferred.	Nil.

Total Deductions.

Total of items (a) to (h) above	Rs. 95,232-9-0
III. Net amount - Item I minus item II.	1,55,774-13-3
	95,232-9-9
	60,542-3-6

B.F. 60,542--3-6

45

Less solatium allowed at 15% on Rs.35/-

Representing embossing seal not handed over which is included under furniture shown under item (iv)(1) of Claim Statement. 74-13-6

60,467--6-0

(v) Add interest at 3% on balance payment of compensation (to be included later).

/True copy/

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gp/S.10.

S.110

147

Extract from Letter No.U.P.802 dated 20-1-52 from the Assistant Engineer Electrical and Checking Officer, Udipi to the Chief Electrical Inspector to Government through the Superintending Engineer, Pykara Electricity System, Coimbatore, and Chief Controller of Accounts, Madras.

TOOLS AND INSTRUMENT AT UDIPI.

Full book value for the above appears to have been claimed, whereas depreciation at 6% should have been allowed for them as all of them have been in continuous use. The condition of the following tools is not good and the reasonable price that can be offered for them is indicated below:--

Particulars	Quantity	Condition	Company rate	Assed price.
			Rs. A. P.	Rs. A. P.
Bench vice No.3	1	Broken	33 8 0	--
Electric Blower	1	Coil burnt & worn out	149 13 0	25 0 0
Die sets	3 sets	2 stocks broken.	60 12 0	20 0 0

For the remaining items depreciated value may be taken at 50% of the book value. The total price for the tools and instruments at Udipi thus worked out to Rs.966-3-6.

Tools at Icankala As all the tools have been in use 50% of the book value may be offered of which case of tools in Udipi Power House

/Extract/

C. N. Lakshmanan
Chief Accountant

Ad/6-10-52.

The Udipi Electric Supply Corporation Ltd.

MANAGING AGENTS

THE MECHELEC ENGINEERING CO., LTD.

TELE { Grams: "MECHELEC"
Phone No. 3006

Head Office:
99/A, ARMENIAN ST., G. T., MADRAS.

89246

Station Madras - 1,

Dated 24th October, 1952.

Ref. No. U/ 51 /Acq.

The Secretary To Government,
Public Works Department,
Government of Madras,
Fort St.George, Madras.

Dear Sir:

Sub: Electricity - Udipi Company Electrical Undertaking - Acquisition by Government- Payment of final compensation.

Ref: Your communication No.31344 I/52-6 dated 25th Septr:1952.

I thank you for your above communication, which was received by me on 13-10-52 only.

I am sorry that I, as the Accredited Representative of this Company cannot accept the disallowances made by you in the amounts of compensation claimed by me for the Company. The original claim made by me on behalf of the Company is just and fair and I cannot accept the amount of compensation determined by the Government. However, I have no objection, without prejudice to my rights and contentions, to receive from the Registrar of the High Court of Judicature at Madras, the amount of compensation deposited by you with him, on account.

Yours faithfully,
for THE UDIPI ELECTRIC SUPPLY CORPN.LTD.

(K. V. SUBBA RAO).
ACCREDITED REPRESENTATIVE.

KVS:ABK.

The Udipi Electric Supply Corporation Ltd.

MANAGING AGENTS

THE MECHELEC ENGINEERING CO., LTD.

TELE { Grams: "MECHELEC"
Phone No. 3006

Head Office:
[illegible] ARMENIAN ST., G. T., MADRAS.

89245

(Came up 14.9 cwt)

Station Madras - 1,

Dated 24th October, 1952.

Ref. No. U/ 54 /Acq.

The Secretary To Government,
Public Works Department,
Government of Madras,
Fort St.George, Madras.

Dear Sir:

Sub: Electricity - Udipi Company Electrical Undertaking - Acquisition by Government- Payment of final compensation.

Ref: Your communication No.31344 I/52-6 dated 25th Septr.1952.

I thank you for your above communication, which was received by me on 13-10-52 only.

I am sorry that I, as the Accredited Representative of this Company cannot accept the disallowances made by you in the amounts of compensation claimed by me for the Company. The original claim made by me on behalf of the Company is just and fair and I cannot accept the amount of compensation determined by the Government. However, I have no objection, without prejudice to my rights and contentions, to receive from the Registrar of the High Court of Judicature at Madras, the amount of compensation deposited by you with him, on account.

Yours faithfully,
for THE UDIPI ELECTRIC SUPPLY CORPN.LTD.

(K. V. SUBBA RAO).
ACCREDITED REPRESENTATIVE.

KVS:ABK.

153 PWD(I3)

Letter no. 31344 I/52-7 dt 27-10-52.

To

Sri. K. V. Subba Rao,

Accredited Representative,
The Indipi Electric Supplying Corporation Ltd.
99/A, Armenian Street, Madras. 1.

Sir, Sub: Elecy. — Indipi Co. electrical undertaking — Acquisition by Govt. — Payment of Compensation —
Ref: Govt. Letter no. 31344-I/52-6 PW dt 25-9-1952.

I am directed to request that the following corrections may please be carried out in the Statement referred to in para 2 of the letter cited showing the details of amounts disallowed:—

(1) For the amount of Rs 1545-6-10 shown against the item "(d) Fuel Supplying System" under the head "(1) Plant and Machinery", read "Rs 1,545-6-0"

(P.T.O.)

(2) For the amount of total depreciation shown as Rs.3,767-1-0 in Annexure V under the head "Mains on wooden supports", read "Rs.3,967-1-0".

(3) The expression "Fuel Supply System 3%" may be omitted. At the top of Annexure IV to the Statement, insert Rs. heading "Fuel Supply System - 3%".

UG 26/10/52

27.10.52

TB 27.10.52

Copy to the CE(N) " CE/G.

BM 6/11

GOVERNMENT ELECTRICITY DEPARTMENT

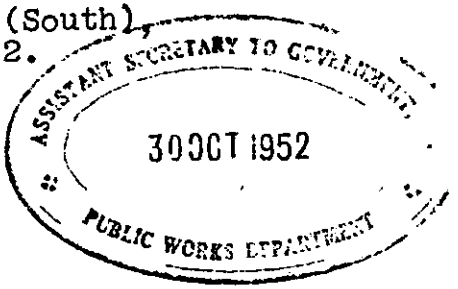
From

The Chief Operation Engineer(South),
157, Mount Road, Madras.2.

90896

To

The Secretary to Government,
Public Works Department,
Madras.



Sir, No.258-C/51-41 dt 25-10-1952.

Sub:- Electricity- Madras Electricity Supply Undertakings(Acquisition)Act 1949-Udipi company electrical undertaking-payment of final compensation.

Ref:- P.W.G.O.Ms.No.3985 dt 25-9-52.

A cheque for Rs. 65,519-5-0(Rupees Sixty Five Thousand five hundred and nineteen and annas five only)being the balance of compensation payable for the Udipi undertaking plus interest at 3% per annum thereon upto 11-10-52 was sent to the Reserve Bank of India, Madras on 11-10-52 for being credited to the Personal deposit account of the Special Officer of the Udipi Electrical undertaking. Advice regarding the actual date on which the amount was credited to the account is awaited from the Reserve Bank of India, Madras.

for Chief Operation Engineer(South).

sdr.28/10.

40
7.11.

PWD(S) 15/

Memo no. 31344 d/S-2-8567/11/S2

Sub: Elecy. – Andhi electrical undertaking – Acquisition & Govt. – Payment of Compensation –

Ref: From the COE(S), no. 258 d/S4-41 dt 25-10-52

The COE(S) is requested to state whether a reply has since been received from the Reserve Bank of India and if so, to ~~con~~ intimate the actual date on which the amount was credited to the account of the Special Officer.

DB
6/11/52

To the COE(S)

5/11/52

5/11/52

RD 5/11/52

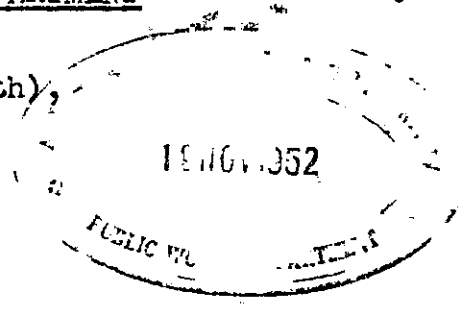
Y

157

GOVERNMENT ELECTRICITY DEPARTMENT

From

The Chief Operation Engineer (South),
157, Mount Road, Madras.



98150 To

The Secretary to Government,
Public Works Department,
Madras.

No.258C/51-43 dated 14-11-52.

Sir,

Sub:- Electricity - Udipi electrical undertaking - Acquisition by Government - Payment of compensation -

---

Ref:- Public Works Memo.No.31344-I/52-8 dated 6-11-52.

No reply has yet been received from the Reserve Bank of India in the matter. My report will be sent on receipt of a reply from the Reserve Bank of India.

FOR CHIEF OPERATION ENGINEER (SOUTH)

VAG.15/11.

161

GOVERNMENT ELECTRICITY DEPARTMENT

From

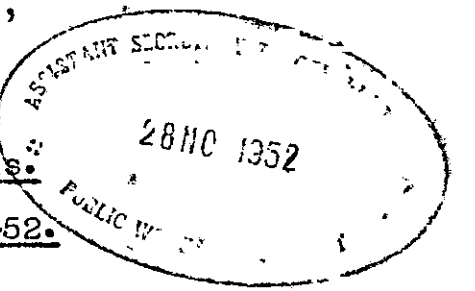
The Chief Operation Engineer (South),
157, Mount Road, Madras.

To

The Secretary to Government,
Public Works Department, Madras.

121677

No.258C/51-45 dated 25-11-52.



Sir,

Sub:- Electricity - Madras Electricity Supply Undertaking (Acquisition) Act 1949 - Udipi company electrical undertaking - compensation - Deposit of -

---

Ref:-

Further to my letter No.258C/51-43 dated 14-11-52, I have to state that the Manager, Reserve Bank of India has since intimated that the proceeds of the cheque for Rs.65,519-5-0 were credited to the Personal Deposit account of the Special officer, Registrar, High Court of Judicature, Madras on 16-10-52.

M.Subramaniam

VAG.26/11.

FOR CHIEF OPERATION ENGINEER (SOUTH)

26.11.52.

163 PWD(I3)

109 U.12

Memo dro. 31344 I/52-9.54.12.52

S.P. 52 / 12

CR / G. 12

Sub: Elecy. — Indipi electrical undertaking Acquisition by Govt. Payment of Compensation —

pi 101-102 cf Ref: G.O. Ms. no. 3985 P.W. dt. 26.9.1952.

In continuation of the orders in the G.O. cited, the Special Officer & Registrar, High Court, Madras, informed that a cheque for Rs. 65,519-5-0 being the balance of Compensation payable for the Indipi electrical undertaking, together with interest thereon at 3% per annum upto 11.10.1952, was sent by the CO.2 (S) to the Manager, Reserve Bank of India, Madras, on 11.10.1952. It is reported that the proceeds of the cheque were credited to the Personal Deposit account of the Special Officer on 16.10.52.

1552 cf

Special Officer & Registrar, High Court, Madras.

1 Hee 3/12/52 3/12/52

LH 5/12

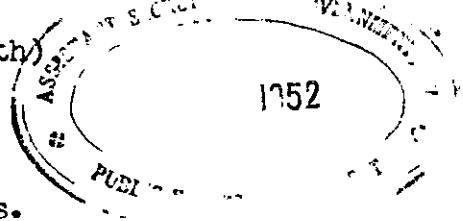
9

1/5

GOVERNMENT ELECTRICITY DEPARTMENT

From

The Chief Operation Engineer (South),
157, Mount Road, Madras.



104742 To

The Secretary to Government,
Public Works Department, Madras.

No.258C/51-47 dated 5-12-52.

Sir,

Sub:- Electricity - Udipi electrical undertaking - Acquisition by Government - Payment of - Balance on interest on balance of compensation - Intimated.

Further to my letter No.258C/51-45 dated 25-11-52, I have to state that a cheque for Rs.20-14-0 towards the balance of interest from 12-10-52 to 15-10-52 inclusive was sent to the Manager, Reserve Bank of India on 18-11-52 for being credited to the Personal Deposit account of the Special officer and Registrar, High Court of Judicature of the Udipi electrical undertaking.

VAG.6/12.

(3) M Subramanian
FOR CHIEF OPERATION ENGINEER (SOUTH)

11 d.

Rir. (1/3)

16/12 · Endt. ors. 31344 d/52-10d/3.12.52

28/12 . . .

Communicated to Special Officer & Registrar, High Court, Madras in continuation of Govt. memo ors 31344 d/52-9-Pw d. 4-12-52

3

d/c 13/12

Hg 17/12/52 12/12/52

d.

The Spl. Officer & Registrar, High Court, Madras

28/12

[illegible] copy
[illegible]

Very urgent.-

167/PwD (I/3)

Memo no. 313449/52-II dt 30.1.53

Subj: Elecy.- Udipi Co. electrical undertaking - Acquisition & Govt. - Payment of final Compensation

Ref: From the C.E.I.G., no. 151.N/51-171 dt 12.9.52
From the CE(S), no. 258.C/51-35 dt 16.9.52

The attention of the CE(S) is invited to his remarks against the item "Expenses prepaid" referred to in para 2 of his endt. cited. The sum of Rs 114-9-4 being the lease rent paid by the Udipi licensee for the period from 1.6.51 to 31.10.1951 was not included in the amount of Compensation declared in G.O.Ms no. 3985-Pw dt 25.9.52 as payable for the Udipi electrical undertaking. In this connection, the attention of the

168

CO2(S) is invited to the last sentence in para 5 of C.E.I.G.'s letter no. 151-N/51-164 dt 5.9.52 to the accredited representative of the Indian licensee Co. and he is requested to report urgently whether the accredited representative has since preferred a claim before the S.E., Pykara System in regard to the sum of Rs 114-9-4 referred to above as suggested by the C.E.I.G and if so the action taken in the matter

20/1/53

29/1/53

Dy. I.O.

The CO2(S) Coimbatore 21/1

21/1

9

13675

169

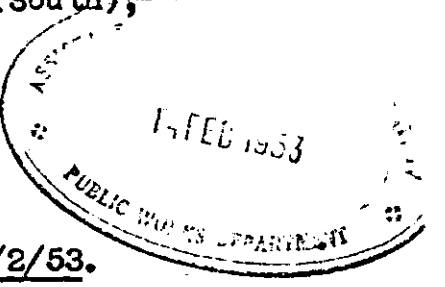
GOVERNMENT ELECTRICITY DEPARTMENT.

From

The Chief Operation Engineer (South),
157 Mount Road, Madras-2.

To

The Secretary to Government,
Public Works Department,
M a d r a s---9.



No.258 C/51-50, Dated 7/2/53.

Sir,

Sub: Electricity--Udipi company electrical undertaking--Acquisition by Government--Payment of final compensation.

pp 167-168 ante

Ref: P.W.Memo No. 31344-I/52-11, dated 30/1/53.

A report whether the Accredited Representative of the Udipi electrical undertaking has preferred a claim for the amount of Rs. 114-9-4 before the Superintending Engineer, Pykara Electricity System, has been called for from the Superintending Engineer. My reply will be submitted on receipt of his report.

M R Subramanian
For CHIEF OPERATION ENGINEER (SOUTH).

HS: 11/2.

171

P.W.(J3)

53/6.3

Memo No. 31344-9/52-14 Dt 5-3-53.

Sub:- Electricity – Madras Electricity Supply Undertakings (Acquisition) Act, 1949 – Nellai Company electrical undertaking – Acquisition by Govt. – Payment of final compensation.

Ref:- From the C.O.E.(South), No. 258-C/51-50 Dt 7-2-53

p.169 c/f

The C.O.E.(South) is requested to expedite his further reply mentioned in his letter cited and state when it may be expected.

9.3.53

9. p.169 c/f

To The C.O.E. (South)

5/3/53

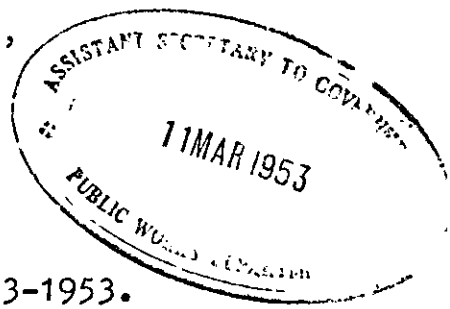
53 11

(1)

173

GOVERNMENT ELECTRICITY DEPARTMENT.

From
The Chief Operation Engineer (South),
157 Mount Road, Madras-2.



To
The Secretary to Government,
Public Works Department,
Madras-9.

23196

No.258-C/51-56, Dt. 7-3-1953.

Sir,

Sub: ELECTRICITY--Udipi electrical undertaking--
Payment of compensation - R

pp 167-168 ante Ref: Govt. Memo No. 31344-I/52-11 dated 30/1/53.

Pmas, p11 yf

The Accredited Representative of the Udipi Electric Supply Corporation Ltd. has preferred a claim with the Department for Rs.387-2-10 being prepaid amounts of licensee fees etc. which include a sum of Rs.114-9-4 being proportionate rent for the Power House for the period 1-6-51 to 31-10-51. The Chief Controller of Accounts has reported that he is issuing instructions for payment of this amount viz. Rs.114-9-4, the other claims being inadmissible.

3985 25/9

HS:9-3.

(2) M P Subramanian
For CHIEF OPERATION ENGINEER (SOUTH)

PRR 9/3

32366

GOVERNMENT ELECTRICITY DEPARTMENT.

:::::

From

The Chief Operation Engineer(South)
157, Mount Road, Madras-2.

To

The Secretary to Government,
Public Works Department,Madras.

No.258 C/51-58 dated 30-3-53.

Sir,

Sub: Electricity - Udipi Electrical Undertaking
Payment of compensation
Ref: This office letter No.258 C/51-56 dated 7-3-53.

Further to my letter cited above, I have to state that a sum of Rs.114-9-4 being proportionate rent for the power House for the period 1-6-51 to 31-10-51 claimed by the Accredited Representative of the company has since been paid by the Chief Accountant, Pykara Electricity System by cheque on 12-3-53.

FOR CHIEF OPERATION ENGINEER(SOUTH)

N.M.4.4.

Three dwgs. I Draft I 177

P.W.(I3).

G.O.MS.NO. 1664 d. 15-4-53

ELECTRICITY - Madras Electricity Supply Undertakings (Acquisition) Act, 1949 - Udipi company electrical undertaking - Acquisition by Government - Additional compensation - Sanctioned.

Ref: G.O.Ms.No.3985, P.W. dated 25-9-1952

ORDER.

In exercise of the powers conferred by section 12(5)(b) of the Madras Electricity Supply Undertakings (Acquisition) Act, 1949 (Madras Act XLIII of 1949), the Governor of Madras hereby sanctions the payment of an additional compensation of Rs.538-11-10 (Rupees five hundred and thirty-eight, annas eleven and pies ten only), as indicated below, in respect of the electrical undertaking of the Udipi Electric Supply Corporation Ltd., the licensee under the Udipi Electric Licence, 1937, which vested in the Government on the 1st June 1951, over and above the compensation amount declared as payable for the undertaking in G.O. Ms.No.3985 Public Works dated 25.9.1952:-

(i) Solatium at 15% on Rs.76-13-6, being the value of stationery articles taken over.	Rs. 11 8 1
(ii) Irrecoverable dues from the consumers as on the vesting date previously deducted while arriving at the compensation declared in G.O.Ms.No.3895 P.W. dated 25-9-52 ~~for the Udipi undertaking~~	527-3-9
	Rs. 538-11-10

The C.O.E.(S) is requested to take steps to deposit, in the Reserve Bank of India at Madras, the amount aforesaid before the expiry of one month from the date of this order as required under section 12(5)(b) of the said Act, together with interest thereon with reference to the provisions in section

(P10)

12(5)(c) of the Act. He is requested to intimate to the Govt the amount so deposited and the date on which it has been deposited.

2. The expenditure should be debited to "81.A Capital Outlay on Electricity Schemes - II. Thermo-Electric Schemes (Excluding Post-War Reconstruction) - Udipi Thermal Scheme" and should be met from the amount sanctioned in G.O.Ms.No.371, P.W., dated 25-1-1951.

To The C.E.I.G.
The C.O.E.(S)
The Spl Officer & Registrar, High Court Madras
The A.G. through Fin.
Sri K.V. Subba Rao, Accredited Repve., The Udipi Elec.Supply Corpn. Ltd., 21 Sunkurama Chetty St., Madras 1.
The Udipi Elec.Supply Corpn. Ltd., 21, Sunkurama Chetty St., G.T., Madras 1.

(Sc.2)

Draft II

P.W.(I3).

Memo No. 31344 9/52-15 dt 15-4-53

Sub: Electricity - Udipi electrical undertaking - Acquisition by Government - Payment of final compensation - Admissibility of solatium in respect of stationery and deduction of irrecoverable charges from compensation amount -

Ref: From the C.E.I.G. No.151 N/51-171 d.12-9-52
,, C.O.E.(S) No.258 C/51-35 d.16-9-52
G.O. Ms. No. 1664 P.W. dated 15-4-53

In their references cited, the C.E.I.G. and C.O.E.(S) have raised a point, inter alia, in regard to the admissibility of making a deduction from the compensation amount payable for an electrical undertaking for which compensation is payable under Basis C of the Acquisition Act, of the irrecoverable dues from consumers with reference to section 11(2)(b)(iii) of the said Act. The position in this regard is that as the right to collect the outstanding dues from consumers had come over to the Govt., with reference to section 7(2)(a)(iii) of the Acquisition Act, with the acquisition of the undertaking, there is no need to deduct the irrecoverable dues from the compensation amount.

2. Stationery articles would fall under section 5(3)(iv) of the Acquisition Act for purposes of compensation and solatium is admissible thereon as provided for in section 5(3)(ix) of the Act.

3. The rent of Rs.114-9-4 paid by the Udipi licensee for the power house from 1-6-51 to 31-10-51 would come within the scope of section 5(3)(viii) of the Act for purposes of compensation and is therefore a liability to be discharged by the Govt.

To the C.E.I.G.
,, C.O.E.(S)
Copy to the C.O.E.(N)
S/Cs: 2

P.T.O. (Draft I)

180.

By-news post.
Acknowl. due.

Draft III

Letter No. 31844 D/52-165/15-4-53

To

Sri K.V. Subba Rao
Accredited Representative,
The Udipi Elec. Supply Corpn. Ltd.
21, Sunkurama Chetty St.
G.T., Madras 1.

Sir,

Sub: Electricity - Udipi electrical undertaking - Acquisition & Govt. Payment of compensation -

Ref:

I am directed to enclose a copy of G.O. 1664 PW dated 15/4/53 issued with reference to section 12(5)(b) of the Madras Electricity Supply Undertakings (Acquisition) Act, 1949 (Madras Act XLIII of 1949).

2. I am to request you to state in writing within two weeks of receipt of this letter whether the amount of additional compensation as determined by the Government is agreed to by you acting on behalf of the licensee, as required by section 12(7) of the Act.

Copy to the Registrar & Special Officer, High Court, Madras
Copy to the C.E.I.G.
" the C.O.E.(S).

(Sc.1)

GRAMS MECHELEC

PHONE: RESIDENCE 84138
OFFICE: 3006
" (PER) 55406

K. V. Subba Rao
B.SC. (ENG.) A.M.I.E.E. (LONDON) A.M.I.E. (INDIA)

POST BOX 1519
" KUBERA BUILDINGS "
21, SUNKURAMA CHETTY ST.,
G.T. MADRAS-1.

1st May 1953

The Secretary to Government,
Public Works Department,
Government of Madras,
41815 Fort St.George,
MADRAS.

ASSISTANT SECRETARY TO GOVERNMENT
4-MAY 1953
PUBLIC WORKS DEPARTMENT

Dear Sir:

Sub: Electricity - Udipi Electrical Undertaking- Acquisition by Govt. Payment of additional compensation.

Ref: Your communication No.31344-I/52-16 dated 15th April 1953.

I acknowledge receipt of your above communication. I accept the additional compensation sanctioned, only in relation to the particular items of my claim noted hereunder viz:

(i) Solatium at 15% on Rs.76-13-6 being the value of stationery articles taken over Rs. 11- 8- 1

(ii) Irrecoverable dues from the consumers as on the vesting date previously deducted while arriving at the compensation declared in G.O.Ms.No.3895 P.W.,dated 25-9-1952 527- 3- 9

Rs. 538-11-10,

without prejudice to my rights to press my claim with regard to the other items of the assets taken over by the Government from the said Udipi Electric Supply Corporation Limited.

I submit that I have already requested you in my letter U/1/Acq.dated 12-12-1952 for appointing an arbitrator to go into the matter of my claim, to the extent not admitted by you and you have replied me in your letter dated 14-4-53, No.106473-I/52-2, that the

-2-

To: The Secretary to Govt., P.W.D.

matter is receiving your attention. I request you once again to expedite the appointment of an arbitrator without any further delay, or in the alternative, reconsider the disputed portions of my claim and sanction additional compensation in relation to the other assets also.

Yours faithfully,

(K.V. SUBBA RAO)
ACCREDITED REPRESENTATIVE
THE UDIPI ELECTRIC SUPPLY CORPN.LTD.

1

P.W.D(B3)

Endt No. 41815-B/53-1 dt 5.5.53.

Copy communicated to the C.E.I.G. and the CO.E(S) for information. The CO.E(S) is requested to expedite his reply with reference to the last sentence in para 1 of G.O.M.S. no. 1664 P.W. dt 18-4-53. ~~X~~ ~~X~~ ~~X~~

185

GOVERNMENT ELECTRICITY DEPARTMENT

From

The Chief Operation Engineer (South),
157, Mount Road,
Madras-2.

ASSISTANT SECRETARY TO GOVERNMENT
25 MAY 1953
PUBLIC WORKS DEPARTMENT

To

The Secretary to Government,
Public Works Department,
Fort St. George, Madras-9.

No.258 C/51-60, dated 21/5/1953

Sir,

Sub:- Electricity - Madras Electricity Supply Undertakings (Acquisition) Act, 1949 - Udipi Company Electrical Undertaking - Acquisition by Government - Payment of additional compensation.

Ref:- Public Works Endorsement No. 41815 I/53-1, dated 5/5/53.

A cheque for Rs.564-4-0 (Rupees Five Hundred and Sixty Four and annas Four only) being the additional compensation payable for the Udipi Undertaking plus interest @3% per annum thereon upto 29/4/1953 was sent to the Reserve Bank of India, Madras on 2/5/1953 for being credited to the Personal Deposit account of the Special Officer of the Udipi Electrical Undertaking. Advice regarding the actual date on which the amount was credited to the account is awaited from the Reserve Bank of India, Madras.

for CHIEF OPERATION ENGINEER(SOUTH).

K.G.21/5/1953

End.No. 41815-I/53-2527, Public (J3), dated 25.5.53

Communicated to the Special Officer & Registrar, High Court, Madras, for information.

for Secretary to Government

NOTE: Further report with regard to Madras awaited till 12.6.53.

GOVER..ENT ELECTRICITY DEPART..ENT

From

The Chief Operation Engineer (South),
157, Mount Road, Madras.2.

To

The Secretary to Government,
Public Works Department,
Madras.

No.1445 E/53-4, dated 6th July 1953

Sir,

Sub:-Electricity - Madras Electric Supply Undertaking (Acquisition) Act, 1949 - Udipi Electrical Undertaking - Acquisition by Government - Payment of additional compensation.

Further to my letter No.25°.C.51-60, dated 21-5-1953, I enclose herewith a copy of letter No.PAD.2962/IV/53, dated 13-6-1953 from the Manager, Reserve Bank of India which is self explanatory.

2. A sum of annas four being the interest for the period upto 5-5-1953 was also sent to the Reserve Bank of India for being credited in the P.D.A/c. of the Special Officer.

K.G.7-7-1953

for CHIEF OPERATION ENGINEER (SOUTH)

9

Copy of letter No.P.A.D.2962/IV/53, dated 13-6-1953 from the Manager, Reserve Bank of India, Madras-1, to the Chief Controller of Accounts, 157, Mount Road, Madras.

Sub:-Confirmation of Credit.

With reference to your letter No.2015/x/S1/53-1, dated the 29th May 1953, we have to advise that the sum of Rs.564-4-0 (Rupees Five Hundred and Sixty Four and Annas Four only) was received from the Superintending Engineer, K.E.S. and credited to Government Account Provincial under the head P.D. A/c. of the Special Officer & Registrar, High Court, Nilgiri Coy. Undertaking on 6th May 1953.

I.O.No.[illegible]-1953

Superintendent

43/14-7

PWD(I3)

Endt no. 41815-I/53-3 dt 13.7.53.

Communicated to the Special Officer and Registrar, High Court, Madras, for information in continuation of Court endt no. 41815-I/53-2 Pw dt 27.5.1953

To the Special Officer and Registrar, High Court, Madras. (with copy of the 7-page)

13.7.53

18/7/53

13/7/53

17/7/53

25.9.53

NOTE: After disposal, these papers may be filed with the connected previous papers on the subject.

13.7.53

13/7/53

13/7/53

C.F. 30.

ELECTRICITY DEPARTMENT.

Immediate

Received ..... 19 *Registered* 19

Subject.

ELECTRICITY - Madras Electricity Supply Undertakings (Acquisition).Act, 1949 - Udipi Company Electrical Undertaking - Taken over by Government - Additional compensation paid.

Reference:

G.O.Ms.No.1664, dated 15-4-53. P1774 (P)

ENCLOSURES.
No. .....
.....
Spare copies.....

No. 151 N/51-193.

Station Madras 2, *Dated the* 11th May, 1953

From (Name) Sri K.V.Karantha, M.A.,M.I.E.,

(Designation) Chief Electrical Inspector to Government.

To The Secretary to the Government of Madras,

Public Works Department.
Madras 9.

Through the Chief Operation Engineer (South), Madras 2.

Sir,

P1774 (P)

In the above G.O. ~~xx~~ Government have sanctioned an additional compensation to the Udipi Electric Supply Corporation Ltd., amounting to Rs.527-3-9 representing irrecoverable dues from the consumers on the vesting date, previously deducted while arriving at the compensation declared by Government in G.O.Ms.No.3895, P.W. dated 25-9-52. The amount of deduction now effected by Government (after allowing the irrecoverable dues for purposes of compensation) is as under:

1.	Amount of deposits together with interest as intimated by the Deputy Chief Accountan	11,100-4-11
2.	Less dues from consumers	9,508-15-7
		1,591-4-6

1591-5-4

The amount of deduction effected by Government is only Rs.1591-4-6 as against 1661-4-0 effected by the Accredited Representative in his claim statement, thus leaving a difference of Rs.69-14-8. The Deputy Chief Accountant

1591-5-4
Kompsup

1661-4-0
1591-5-4
69.14.8

p.t.o.

(Acquisition) was addressed in my Memo.No.151 N/51_192, dated 27_4_53 (copy enclosed) to confirm whether the deduction of Rs.1591_4_6 made by Government was in order and the Deputy Chief Accountant (Acquisition) in his letter No.DCA/Acqn.1/P.32/857/53, dated 4_5_53 has confirmed that the deduction made by the Accredited Representative in his claim statement viz. 1661_4_0 was in order. Therefore, the excess amount of Rs.69_14_8 sanctioned by Government is recoverable from the licensee. The Chief Controller of Accounts in his letter No.1692/X/51_53_1, dated 2_5_53 has already sent a cheque to the Reserve Bank for a sum of Rs.564_4_0 including interest on the amount of additional compensation declared in G.O.Ms: No.1664 P.W. dated 15_4_53; and therefore the excess amount paid by Government viz. Rs.69_14_8 has to be recovered from the licensee by preferring a claim before the Special Officer. In view of the above, I request Government to pass revised orders directing the Chief Controller of Accounts to prefer a claim for Rs.69_14_8 excess paid. I am also requesting the Chief Operation Engineer (South) to advise the Chief Controller of Accounts to prefer the claim before the Special Officer even now pending receipt of orders of Government in the matter.

Yours faithfully,

Chief Electrical Inspector
to Government.and Acqn.Officer

gp/11.5.53

Copy to the Chief Operation Engineer (South), Madras 2.) for necessary
Copy to the Chief Controller of Accounts, Madras 2.) action.

--oOo--

Copy of Memo.No.151 N/51_192, dated 27_4_53 from the Chief Electrical Inspector to Government, Madras 2, to the Deputy Chief Accountant (Acquisition), Pykara Electricity System, Coimbatore.

Sub: Udipi Company Electrical Undertaking - Taken over by Government - Payment of final compensation - Clarification - Called for.

Ref: Deputy Chief Accountant (Acquisition) letter No.F.32/2169/52, dated 18_7_52 to the Chief Controller of Accounts and his letter No.DCA/Acqn.I/F.32/3034/52 dated 7_10_52.

It is seen from the Deputy Chief Accountant's letter dated 18_7_52 cited above that the total amount of security and service connection deposits of the Udipi electrical undertaking at the time of vesting, was Rs.11,100_4_11 and that dues from consumers was Rs.9,508_15_7. The difference between these two plus the irrecoverable portion of consumers dues Rs.527_3_9 (amounting in all to Rs.2,118_9_1) was deducted in the final compensation proposals submitted to and approved by Government - vide copy of this office letter No.151 N/51_171, dated 12_9_52 to Government. It has since been decided by Government that the irrecoverable portion of Rs.527_3_9 should not have been deducted and they have accordingly passed orders directing the payment of this amount to the licensee. When this is taken into account, the net deduction effected by Government will be as shown below:-

193

1. Consumers security deposits and service connection deposits.	Rs. 11,100--4--11
2. Dues from consumers as on the vesting date including irrecoverable amount of Rs.527-3-9:	9,508--15--7
Net deduction made by Government	1,591--5--4

As against the above deduction of Rs.1,591-5-4, the Accredited Representative in his claim statement indicated the following deductions:-

1. All sums paid by consumers by way of security deposits and arrears of interest less the amounts due from consumers to the licensee (under Sec. 11(2)(a)(iii) ?not?)	1,541-4-0
2. All advances from consumers and prospective consumers. (under Sec 11(2)(a)(iv) ?not?)	120-0-0
	Rs. 1,661-4-0

The difference between this deduction (Rs.1,661-4-0) as per the claim statement of the Accredited Representative and that finally made by Government is Rs.69-14-8; and this sum would still seem recoverable from the licensee, if the data furnished by the Accredited Representative in the claim statement regarding the above deduction of Rs.1,661-4-0 is verified and found to be correct.

p.t.o.

1-14

The Deputy Chief Accountant (Acquisition) is requested to look into the above details with reference to the documents and ledgers of the licensee and confirm whether the deduction of Rs.1,591-5-4 already made by Government includes the entire difference between the total amount of consumers security deposits, interest thereon, advances or deposits from consumers less the amount due from the consumers to the licensee for energy supplied. If any further deduction is still to be made, the Deputy Chief Accountant (Acquisition) is requested to furnish full details for the same.

/True copy/

C.N. Lakshmanan
2/3
Chief Accountant

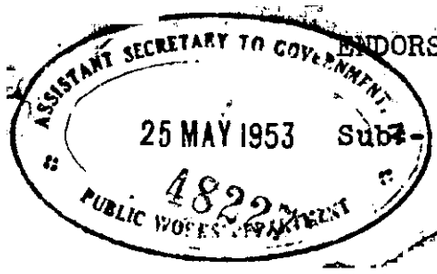
15/5

1957

GOVERNMENT ELECTRICITY DEPARTMENT

Immediate:

Office of the
Chief Operation Engineer (South),
157, Mount Road, Madras-2.



ENDORSEMENT NO.258 C/51-61, DATED 21/5/1953.

Sub:- Electricity - Madras Electricity Supply Undertaking (Acquisition) Act, 1949 - Udipi Electrical Undertaking - Additional compensation.

Ref:- From the Chief Electrical Inspector to Government letter No.151 N/51-193, dated 11/5/1953.

Forwarded to the Secretary to Government, Public Works Department.

2. I invite a reference to my letter No.258 C/51-60, dated 21/5/1953, wherein I have reported about the deposit of the amount of Rs. Rs.564/4/- referred to in the Chief Electrical Inspector to Government's letter.

3. In the circumstances explained by the Chief Electrical Inspector to Government I request that the Government may pass revised orders directing the Chief Controller of Accounts to prefer a claim for Rs.69/14/8 excess paid.

4. I am also requesting the Chief Controller of Accounts to prefer a claim for this amount before the special officer now itself. My action in this regard may please be ratified.

for CHIEF OPERATION ENGINEER (SOUTH)

K.G.21/5/1953

To

The Secretary to Government,
Public Works Department.

Government Electricity Department.

From

The Chief Operation Engineer(South),
157, Mount Road, Madras--2.

To

The Secretary to Government,
Public Works Department, Madras.

No.1445-E/53-1 dated 19.6.53.

Sir,

Sub: ELECTRICITY-Madras Electricity Supply Undertakings Acquisition Act,1948-Udipi electrical undertaking-Additional compensation.

****

Further to my endorsement No.253-C-51-61 dated 21.5.53, I have to state that a claim for Rs.69-14-8 referred to therein has been preferred with the Special Officer, Registrar, High Court of Judicature at Madras. I request urgent orders on my endorsement 253-C-51-61 dated 21.5.53.

for Chief Operation Engineer(South)

rv:19/6.

8

28
29.6.

P.W.D(I3)

Memo no. 48227 I/53 — 2527-6-53

Sub: Elecy. :- Sidipi. electrical undertaking - Payment of Compensation - Recovery of excess amount paid - ordering

Ref: From the CoE(S), No. 1445-E/53-1 dt 19.6.53.

The matter is under consideration

19.7.53
for CoE(S)

UO
27.6.53
S/Sd

Note: The Connected file was sent to the Legal Dept - on 17.6.53

27/6

UO
27.6.53.
[illegible]

Memo No. 48227/J3-3/15-7.53 P.W. (I3).

Sub: ELECTRICITY - Udipi electrical undertaking - Acquisition by Govt. - Payment of compensation - Recovery of amount over-paid to licensee company - Approved.

Ref: From the C.E.I.G., No.151-193 dt.11-3-53
From the C.O.E.(S), No.258 C/51-61 d.21-5-53.

The action of the C.O.E.(S) in having issued instructions to the Chief Controller of Accounts to prefer a claim before the Special Officer and Registrar, High Court, Madras, for the recovery from the compensation amount for the Udipi electrical undertaking deposited in the Bank, of a sum of Rs.69-14-8 representing the amount of further deduction to be made from the compensation amount under section 11(2)(b)(iii) and (iv) of the Acquisition Act, is approved.

p.t.o

2. The C.O.E.(S) is requested to instruct the Chief Controller of Accounts to prefer a claim before the Special Officer for the refund of also the proportionate amount of interest on the amount of Rs.69-14-8 referred to in para 1 above already deposited in the Bank under section 12(5)(c) of the Acquisition Act.

To The C.E.I.G.
The C.O.E.(S).

Government Electricity Department

201

From

The Chief Operation Engineer (South),
157, Mount Road, Madras-2.

To

74113

The Secretary to Government,
Public Works Department,
Fort St. George, Madras-9.

No.1445-E/53-6, dated 11th August 1953.

Sir,

Sub: Electricity - Udipi Electrical Undertaking - Acquisition by Government - Payment of compensation - Recovery of amount overpaid to the licensee Company.

Ref: P... Memo. No.48227-I/53-3, dt. 15.7.53.

--x--

... a claim for Rs.3-5-5 being the proportionate amount of interest on Rs.69-14-8 has also been preferred before the Special Officer and Registrar, High Court of Judicature in addition to the claim of Rs.69-14-8 already preferred, with reference to the orders of Government in the Memo. cited.

for CHIEF OPERATION ENGINEER (SOUTH).

no/12.8.

Sub: Electricity - Madras Elecy. Supply Undertakings (Acquisition) Act, 1949 - Udipi company electrical undertakin_ - Acquisition by Govt. - Payment of final compensation.

Ref:-To the C.E.I.G. No.31344-I/52-1 dt. 23.4.52
From the C.E.I.G. No.151-N/51-164 dt. 5-9-52.
From the C.E.I.G.NO. 151-N/51-171 dt. 12-9-52.
From the C.O.E.(S) No.258-C/51-135 dt. 16.9.52.

The file deals with the proposal for the payment of final compens tio i for the Udipi company electrical unde: takin_ acquired by the Govt.

2. The Udipi company undertaking vested in Govt. on 1.6.51 under the pro isions of the Acquisition Act, 1949. With reference to sections 12(2) and (4) of the Act, orders were issued in G.O.Ms.No.3992, P.W., dt. 29.9.51 declaring the rough estimate of compensation payable for the Udipi undertaking at Rs.1,22,000/- and directing the C.E.(E) to deposit in the Reserve Bank of India three fourths of the said amount after deducting therefrom the amounts referred to in sec. 11 of the Act. Under Sec. 12(8) of the Act, Sri R. Jayarama Ayyar, Master High Court, Madras, (since promoted as Registrar with effect from 1.6.52), was appointed as the Special Officer to dispose of claims made on the compensation amount. With reference to the above orders, a sum of Rs.91,500/- was deposited in the Reserve Bank on 10.12.51. Under sec. 12(5)(a) of the Act, the Govt. should determine on or before 28.9.52, i.e. before the expiry of one year from the date on which the rough estimate of compensatio was declared, the amount of final compensation payable in respect of the Udipi undertaking and deposit in the Res rve Bank, the balance left from the amount aforesaid after deducting therefrom the amounts, if any, referred to in sec. 11 of the Act and the deposit already made. The C.E.I.G. and the C.O.E.(S) have now sent the necessary proposals for the payment of final compensatio for the Udipi undertaking and they are examined below:-

3. Under Basis 'C', which is applicable to the Udipi undertaking, compensation is payable for the undertaking on book value basis, less depreciation,

plus solatium. The C.E.I.G.'s proposals regarding payment of compensation for the undertaking ~~are based on~~ w.r.t the claim of the accredited representative of the Udipi licensee company, as based on the report of the Checking Officer, Audit Report and other relevant data as now available with him. The C.E.I.G. has pointed out that (in respect of) some of the assets like buildings, public lighting, service connections, automatic voltage regulator crane and meters, the depreciation calculated by the accredited representative is found to be slightly more than what would have to be provided for under the Act strictly. He has stated that since the licensee has also calculated depreciation as per the Act, he is accepting the licensee's figures only as it is not only advantageous to the Govt., but also enables the Govt. to reduce the points of difference between the accredited representative's claim and that of the Govt. The C.O.E.(S)'s remarks on the proposals of the C.E.I.G. are at pp.85-91 c.f.

para 1, ¶ 15 cf

para 2,

4. The various assets of the Udipi undertaking taken over by Govt. and for which compensation has to be assessed by Govt. are indicated below:--

para 3, 15-17 cf

(1) Buildings	(8) Furniture & fixtures
(2) Plant and machinery	(9) Vehicles
(3) Mains	(10) Tools and instruments.
(4) Transformers	(11) Stock and stationery
(5) Service connections	(12) Stores and spares
(6) Meters on hire	(13) Intangible assets
(7) Public light fittings.	

The position in respect of these assets is noted on below:-

5. Item (1) in para 4 above:- (Buildings):-- This asset would come under sec.5(3)(i) of the Acquisition Act according to which the compensation payable for this asset is the book value less depreciation in accordance with Sch. II of the Act, plus solatium (as fixed in the licence). The book value of the asset as per the accounts upto the vesting date is stated to be Rs.21,024-9-9. The accredited representative has worked out depreciation for the entire buildings (including fittings) at the flat rate of 3% and the amount of depreciation so arrived at comes to Rs.7920-11-0, leaving a balance of Rs.13,103-14-9.

para 1, ¶ 21 cf

K 17

The C.E.I.G. has stated that it is seen from the inventory of assets that there are fittings attached to the above buildings and that there are also office buildings and power house buildings. The rate of depreciation for fittings is 4.5%. The accredited representative has not ~~provided any additional depreciation~~ adopted this rate while working for fittings in the buildings (both in office and power house buildings), but has worked out depreciation at an overall rate of 3% for all the buildings, including fittings, as stated at 'K' ante. It is reported that the licensee has not maintained separate accounts for each class of assets and that distributing the capital expenditure incurred on each class of assets under the head 'buildings' is not, therefore, possible. The C.E.I.G. has added that since the lower rate of depreciation prescribed for power house buildings, viz. 1.8%, offsets the additional depreciation that has to be provided for in respect of fittings, viz. at 4.5%, the overall rate as worked out by the licensee, viz. 3%, has been accepted. In the absence of separate values for each type of buildings and for the fittings therein, the rate of depreciation adopted by the accredited representative, which has been accepted by the C.E.I.G., and recommended by the C.O.E.(S), may be accepted. If so, the net compensation payable for this asset after providing for depreciation will be only Rs.13,103-14-9.

6. (i) Item (2) in para 4 on p.2 ante - Plant and Machinery:-- The accredited representative has classified the assets coming under this head into the following categories:--

(a) V.M. engine set	(f) Cooling plant
(b) Blackstone set	(g) Fuel supply system
(c) Switch Board	(g) Crane
(d) Cable connection	(i) Crossley set
(e) Automatic Voltage Regulator.	(j) Switch Board
	(k) Cooling system.

The ~~accredited~~ assets ~~seem to~~ fall under sec.5(3)(i) of the Act. The C.E.I.G. has stated that the classification adopted by the accredited representative

is generally in order and that the individual values of the component parts as given by him also seem reasonable, but that there are no records to verify the accuracy of the values of the individual assets. He has added that the accredited representative has adopted various rates of depreciation for the several categories of assets in conformity with Schedule II to the Acquisition Act.

(iii) The accredited representative has claimed compensation as indicated below in respect of some of the assets referred to in the previous sub-para (i) above:-

Name of assets.	Book value of assets.	Rate of deprcn.	Total amount of depreciation.	Net compensation calimed by Accd. Representative.
(1)	(2)	(3)	(4)	(5)
Switch Board	Rs. 10,104-8-0	4.5%	Rs. 5,759-7-0	Rs. 4,345--1--0
Cable connection	1,182-0-0	2.25%	337-4-0	844-12--0
Automatic Voltage Regulator	1,818-0-0	4.5%	1,036-4-0	781-12--0
Cooling plant	3,092-8-0	3%	1,174-13-0	1,917-11--0
Crane	3,512-2-0	4.5%	2,002-2-0	1,510--0--0
Switch Board(at Karkala)	1,096-1-3	4.5%	328-13-0	767--4--3
Cooling system("")	1,169-11-7	3%	233-13-0	935-14--7
Total ..	Rs. 21,974-14-10		10,872-8-0	11,102--6-10.

The C.E.I.G. has recommended the payment in full of the amounts claimed by the accredited representative in col.(5) above in respect of the above items. The compensation for the above assets proposed by the C.E.I.G., which is also recommended by the C.O.E.(S), may be accepted.

(iiii) There are variations in the claims preferred by the accredited representative and the amounts recommended by the C.E.I.G. only in respect of the four categories of assets coming under "Plant and machinery", as indicated below:-

Name of assets.	Book-value.	Amount claimed by Accd.Reprtve.	Amount recommended by CEIG.	Difference.
1) V.M.Engine set	Rs.28,577--4-2	14,374--4-2	6,011--8-2	8,362-12-0
2) Blackston set	16,815-13-8	8,071-10-8	1,681--9-4	6,390--1-4
3) Crossley set	11,816-5-11	7,089-10-11	2,363-6-11	4,726--4-0
4) Fuel supply system	2,001--6-0	1,545--6-0	1,240-10-0	304-12--0
Total ...	Rs.59,210-13-9	31,080-15-9	11,297--2-5	19,783-13-4

The position in respect of these assets is noted below:--

1) V.M. Engine set:-- The accredited representative has claimed a sum of Rs.14,374-4-2 as compensation payable

for this asset after providing for depreication at 6% for this item from 1941-42 onwards, but the C.E.I.G. has recommended only a net sum of Rs.6,011-8-2 as compensation after deducting depreciation with the result that there is a large difference of Rs.8,362-12-0 between the claim of the accredited representative and the amount recommended by the C.E.I.G. The large difference in the two amounts is due to the following factors:

(a) Wrong capitalisation by the licensee of a sum of Rs.5,647-8-0 representing debenture interest under the item V.M. Engine set; and

(b) the year from which depreciation has to be provided for this asset.

The explanation for the variations is ~~noted on below~~ as follows:--

Item (a) above:-- The accredited representative has taken the book value of the V.M. Engine set as Rs.34,224-12-2 on the vesting date for purposes of compensation and this figure includes a sum of Rs. 5,647-8-0 representing debenture interest which was wrongly capitalised by the licensee under the head "plant and machinery". The accredited representative has since agreed ~~for giving~~ to give necessary credit to the plant and machinery account and he has also withdrawn the sum of Rs.5,647-8-0 from the capital account under the item V.M. Engine set from the year 1941-42. Hence, the C.E.I.G. has taken the book value of the set on the vesting date as only Rs.28,577-4-2, omitting the sum of Rs.5,647-8-0 referred to above. ~~and this is one reason which accounts for the large variation between the claim of the accredited representative and the amount recommended by the C.E.I.G in respect of this item. It may be however mentioned that the variation will not be so large if the accredited representative's consent to withdraw the sum of Rs.5,647-8-0 from the capital account is taken into account.~~ In the circumstances the deduction of the amount of Rs 5,647-8-0 from the book value of the V.M. Engine set for purposes of compensation may be accepted.

Item (b) above:-- The licensee has provided depreciation at 6% for the V.M. Engine set ~~fxx~~ from the year 1941-42 onwards. On further enquiry from the

C.E.I.G., the accredited representative has confirmed that the set was brought to use only from 1941-42. The CE.I.G. has, however, stated that on a reference to the statutory inspection reports for the year 1938-39, it is seen that a bill for Rs.80/- was claimed and accepted by the licensee for the two sets of engines, 110 K.W. each. He has pointed out that the licensee would not accept a bill unless a set is erected and is in commission. So, he has concluded that the set was actually brought into beneficial use from the year 1938-39 and has worked out depreciation accordingly. The C.O.E.(S) has pointed out that the point whether the set was actually in use from 1938-39 is not susceptible of check in his office and that if, however, it was in use from that year, the provision of depreciation from that year onwards as has been done by the C.E.I.G. will be in order. ~~Hence, the provision of depreciation on the asset from 1938-39 has also accounted for the variation between the claim of the accredited representative and the amount recommended by the C.E.I.G.~~

In the light of the position stated above, the C.E.I.G. has worked out the depreciation on the V.M. engine set as Rs.22,565-12-0, leaving a balance of Rs.6011-8-2 to be paid as compensation for this asset. This figure may be accepted.

Blackstone and Crossley engine sets:--

The book value of the Blackstone engine set is stated to be Rs.16,815-13-8. The accredited representative has worked out depreciation on this asset at 6% and the amount of depreciation so arrived at comes to Rs.8,744-3-0. He has claimed the balance of Rs.8,071-10-8, payable as compensation.

In respect of the crossley engine set also, the book value of which is stated to be Rs.11,816-5-11, the accredited representative has worked out depreciation only at 6% and calculated the amount of depreciation as Rs.4,726-11-0 and has claimed the balance of Rs.7,089-10-11 as compensation payable for the set.

The C.E.I.G. has stated that the above two engine sets were purchased secondhand and that the accredited representative has provided depreciation on the sets at 6% only as though they were new sets. He, therefore, suggested to the accredited representative to agree to the adoption of a rate of 12% for purposes of calculation of depreciation on the sets since they were purchased secondhand, but the accredited representative has not agreed to the suggestion. The C.E.I.G. has stated that under Item D of Schedule II to the Acquisition Act, he has fixed the rate of depreciation for these two sets at 12% and has worked out depreciation accordingly. He has requested the approval of the Govt. to this proposal. Based on the C.E.I.G.'s calculation, the net compensation payable for the sets is as below, after deducting depreciation thereon:-

Blackstone engine set	...	Rs. 1,681--9--4
Crossley engine set	...	Rs. 2,363--6-11

The C.O.E.(S) has agreed with the proposals of the C.E.I.G. and has stated that the rate of 6% depreciation adopted by the accredited representative is applicable only to assets purchased new and that it would not be in order to adopt this rate in respect of engines which were purchased secondhand. Item D of Sch.II of the Acquisition Act enables the Govt. to fix the period of life of assets purchased second-hand, such period being determined by them having regard to the nature, age and condition of the asset at the time of their acquisition by Govt. The C.O.E.(S) has agreed to the adoption of the rate of 12% which has been proposed by the C.E.I.G. in respect of the two engine sets referred to above, having regard to their condition etc. With reference to the provision at 'K' above, the C.O.E(S) has suggested that the Govt. may issue an order approving the rate of depreciation of 12% for the two engine sets in question. Necessary extracts from this file have been taken for separate action in this regard. The compensation proposed by the C.E.I.G. at

'R' on p 7 ante ~~and recommended by the C.O.E.(S)~~ for which is also agreed to by the CSEC(S), these two assets may be accepted.

Item (4) on p 4 ante

4. Fuel supply system:-- The book value of this asset as per the accounts upto the vesting date is shown to be Rs.2001-6-0 and this figure has been adopted by the accredited representative also. In his claim statement, the accredited representative has adopted the rate of depreciation at 1.8% on this asset, which is not in accordance with the Sch. II to the Acquisition Adt. Accordingly, the amount of depreciation calculated by him comes to Rs.456/-. The C.E.I.G. informed the accredited representative that the rate of depreciation for this asset should be 3% as per item C(b) of Sch.II of the Acquisition Act instead of 1.8% referred to above. It is reported that the accredited representative has since agreed to the rate of 3% being adopted for purposes of calculation of the depreciation. The C.E.I.G. has accordingly calculated the amount of depreciation on this asset at Rs.760-12-0, leaving a balance of Rs.1,240-10-0 to be paid as compensation. The net compensation of Rs.1,240-10-0 proposed by the C.E.I.G. and recommended by the C.O.E.(S) for this item may be accepted.

If the above proposals in respect of this item, viz Item 6. 'Plant & Machinery', are approved, the total amount of compensation payable for the several categories of assets falling under 'plant and machinery' would come to Rs.22,399-9-3 as against Rs.42,183-6-7 claimed by the accredited representative.

7. Item (3) in para 4 on p.2 ante:- (Mains):-- This item also would fall under sec. 5(3)(i) of the Act. The accredited representative has taken the book value of this asset as Rs.96,770-12-5 on the vesting date for purposes of calculation of compensation for this asset. He has worked out depreciation on this asset at 3.6% and so, the depreciated value of this asset comes to Rs.57,186-4-5 which he has claimed as compensation payable for the asset. It is stated that out of the book value referred to above, a sum of Rs.64-14-0 was wrongly capitalised by the licensee during 1948-49 and that the accredited representative

has since agreed to withdraw this amount from the capital account on mains. The C.O.E.(S) has stated that if the consent of the accredited representative to withdraw the sum of Rs.64.14.0 from the main account is taken into consideration, the net compensation amount claimed by him will be only Rs.57,121-6-5.

The C.E.I.G. has stated that the accredited representative has provided depreciation on the mains at an overall rate of 3.6%, which is the rate fixed for mains on steel or concrete supports, from the date of bringing them into beneficial use. He has stated that it is seen from inventory of assets, that there are overhead mains on wooden supports and underground cables also. The rate of depreciation for mains on wooden supports according to Sch. II to the Acquisition Act is 4.5% and the rate for the underground cables is 2.25%. The accredited representative is reported to have stated that no separate account has been maintained in regard to the capital expenditure incurred on each type of mains referred to above and that the entire capital expenditure was booked under one head, viz., Mains. In the absence of separate book values of each type of mains, the Checking Officer has estimated the capital expenditure on "mains on wooden supports" at Rs.6,960/- and that on underground cables" at Rs.900/-. It is stated that the accredited representative has estimated the expenditure on cables at Rs.5000. The C.E.I.G. has stated that the estimate of the accredited representative is unduly high considering the size and length of cable involved and he has accepted the Checking Officer's estimate. Accordingly, the C.E.I.G. has calculated depreciation on the three types of mains at the prescribed rate as indicated below for purposes of assessment of compensation therefor:--

	Book value of mains as recommended by CEIG	Rate of depreciation	Total amount of depreciation.	Net compensation recommended.
	Rs		Rs	Rs
Mains on steel or concrete supports	88,845-14-5	3.6%	35,919-1-0	52,926-13-5
Mains on wooden supports	6,960--0-0	4.5%	3,967--1-0	2,992-15-0
Under ground cables	900--0-0	2.25%	256-14-0	643--8-0
	96,705-14-5		40,142-10-0	56,563--4-5

According to the calculations of the C.E.I.G., the amount of compensation payable for the mains comes to Rs.56,563-14-5 (as against Rs.57,121-6-5 referred to at 'M' on p. 9 ante) and the former amount, which has been agreed to by the C.O.E.(S) also, may be accepted.

8. Item (4) in para 4 on p.2 ante: (Transformers):--This asset also will fall under sec. 5(3)(i) of the Acquisition Act. Compensation has to be assessed in respect of "Transformers, 100 KVA" and "Transformers, 75 KVA".

(i) The book value of "Transofrmers 100 KVA" is stated to be Rs.1,547-8-0 and the same figure has been adopted by the accredited representative also. The amount of depreciation calculated by the C.E.I.G. at 2-4/7% comes to Rs.464-7-0, while according to the calculation of the accredited representative, the amount of depreciation at the same rate comes to Rs.463-12-0. The slight difference of Re.0-11-0 is due to the arithmetical calculation and may be ignored. Accordingly, the compensation of Rs.1,083-1-0 proposed by the C.E.I.G. for this asset and recommended by the C.O.E.(S) may be accepted. ~~This differs from the claim of the accredited representative only by Re.0-11-0.~~

(ii) The book value of "Transformers 75 KVA" is ~~also~~ shown to be Rs.1,547-8-0. The accredited representative has calculated depreciation at 3.6% and has claimed a net sum of Rs.897-12-0 as compensation for the item. This claim, recommended by the C.E.I.G. and C.O.E.(S), may be allowed.

If the above proposals are approved, the total compensation payable for "Transformers" would come to Rs.1,980-13-0 only.

9. Item (5) in para 4 on p.2 ante: (Service connections):--This item also will fall under sec.5(3)(i) of the Act. The book value of this asset as per the accounts upto the vesting

date is shown to be Rs.6,543-14-8. The amount of depreciation calculated by the C.E.I.G. at 6% on this asset comes to Rs.4,619/-, leaving a balance of Rs.1,924-14-8 to be paid as compensation. The claim of the accredited representative has been allowed by the C.E.I.G. in full in respect of this asset. The compensation of Rs1924-14-8 proposed by the C.E.I.G. and recommended by the COE(S) for this asset, may be approved.

10. Item (6) in para 4 on p.2 ante:(Meters on hire):- This asset also will fall under sec.5(3)(i) of the Acquisition Act. The book value of this asset as per accounts upto the vesting date is stated to be Rs.9,609-9-4. After providing for depreciation at 6%, the C.E.I.G. has arrived at the depreciated cost of the asset as Rs.4,666-13-4, which is the same as the amount claimed by the accd. repve. The compensation of Rs.4666-13-4 recommended by the C.E.I.G. and ~~recommended by~~ the COE(S) in respect of this item may be allowed. ~~The claim of the accredited representative has been allowed in full~~.

11. Item (7) in para 4 on p.2 ante: (Public light fittings):-- The book value of this asset is stated to be Rs.3,407-10-11. After providing for depreciation at 10% on this asset, the C.E.I.G. has arrived at the depreciated value of this asset as Rs.1,409-15-11. The claim of the accredited representative has been recommended without any deduction. The compensation of Rs1409-15-11 for this asset proposed by the C.E.I.G. and recommended by the C.O.E.(S) may be adopted.

12. Item (8) in para 4 on p.2 ante: (Furniture and instruments)-- The book value of these assets is shown to be Rs.889-7-3 as per the accounts upto the vesting date. These assets would fall under sec.5(3)(iv) of the Acquisition Act, according to which the compensation payable for the assets shall be their book value without any depreciation thereon. The accredited representative has claimed a sum of Rs.416-15-3 as compensation for the assets after providing for depreciation at 4.5%. The question whether in respect of assets falling under sec.5(3)(iv) of the Act, the compensation payable shall be the book value less depreciation, or the entire book value

without deducting depreciation, was examined recently in consultation with the Legal Dept. in connection with a clarification sought for by the C.O.E.(N) in regard to the Onjole undertaking and that Dept. have advised that in respect of assets falling under secs.5(3)(ii),(iii),(iv) and (v) of the Acquisition Act, no depreciation can be deducted for purposes of assessment of compensation and that the basis for the assessment of compensation payable for assets falling under the above provisions shall be their original book value, without providing for any depreciation thereon. This view of Legal has been accepted and the position explained to the C.O.E. and the C.E.I.G. in Memo.No.21997-I/52-8, PW., dt. 28-7-52. In view of the position stated at 'X' above, the compensation payable for furniture and implements will ~~shall~~ be the entire book value of the assets, viz.Rs.889-7-3. In the Narasaraopet case also, the accredited representative had provided for depreciation for similar assets, which was allowed by the Govt. In connection with the proposal for the revision of compensation in the Narasaraopet case in accordance with the legal opinion at 'X' above, Secretary has directed that compensation for similar assets "may be allowed in accordance with the legal position at 'X' above, subject to the condition that if the amount so calculated in respect of any item is more than that claimed by the accredited representative, the amount claimed by the accredited representative alone may be adopted and that there is no need to pay more than what has been claimed by the accredited representative for such items". With reference to this, the C.O.E.(N) has since pointed out that there are cases where the accredited representative does not furnish claim statements and he has assumed that in such cases the Govt. themselves will assess compensation for similar assets as at 'X' above and that in that case, the undertaking is likely to get higher compensation than the one that would be allowed in a case where the accredited representative has sent the claim statement based on book value of the assets less depreciation. Again in a case, where the accredited representative himself has claimed compensation for such items in accordance with the legal position set out at 'X' above, the C.O.E.(S) has assumed that such claim

also will be accepted by the Govt. The C.O.E.(N) has stated that to this extent, the criterion referred to at 'Z' on p.12 ante will result in discrimination. It may be mentioned that in the present case, the C.E.I.G. has recommended the payment of the compensation of Rs.416-15-3 as claimed by the accredited representative in accordance with the criterion referred to at 'Z' on p.12 ante; but the C.O.E.(S) has invited attention to M on p12 ante and has stated that if there is no objection to adopt the accredited representative's claim in the light of the observations at 'M' on p.12 ante, it may be allowed. It may be mentioned that the question referred to at 'M' on p12 ante has not been further examined. ~~Pending further examination of the proposal in the connected file,~~ The claim of Rs.416-15-3 preferred by the accredited representative in the present case may be allowed. ~~If it is finally decided that the licensee [illegible] is also, such additional amount may be paid subsequently with reference to sec.12(5)(b) of the Act.~~

13. Item (9) in para 4 on p.2 ante:-(Vehicles):-- This item also would seem to fall under sec.5(3)(iv) of the Act. The book value of this asset is stated to be Rs.149-1-0. After providing for depreciation at 12.86% on this, the accredited representative has claimed the sum of Rs.59-9-0 as compensation for this asset. But the position stated at 'X' on p11 ante will apply to this asset also and so, the entire book value, viz.Rs.149-1-0, is payable as compensation. ~~In view of the remarks at N above,~~ The claim of Rs.59-9-0 preferred by the accredited representative in respect of this item also may be sanctioned.

14. Item (10) in para 4 on p.2 ante: (Tools and instruments):-- The book value of the assets as per the accounts upto the vesting date is Rs.2,235-6-0. The accredited representative has deducted no depreciation. These assets also would come under sec.5(3)(iv) of the Act and in view of the position stated at 'A' on p11-12 ante, the question of deducting any depreciation from it

the book value of the asset does not arise. Hence, the entire book value, viz. Rs.2,235-6-0 as claimed by the accredited representative is payable as compensation and this has been recommended by the C.E.I.G. and the C.O.E.(S) This may be accepted.

15. Item (11) in para 4 on p.2 ante: (Stock and stationery) The accredited representative has claimed a sum of Rs.76.13.6, being the book value of stationery articles etc. These items will fall under item 5(3)(iv) of the Act and in view of 'X' on p.11-12 ante, the entire book value of these items is payable ad compensation. The claim of the accredited representative has been admitted by the C.E.I.G. and the C.O.E.(S) in full and it may be approved.

16. Item (12) in para 4 on p.2 ante: -(Stores and spares):-- These assets fall under sec.5(3)(iii) of the Act according to which compensation payable therefor shall be their book value. In the case of used stores, and spare parts, the above sub-section further provides that the compensation payable therefor may be decided upon by mutual agreement between the licensee and the Govt.

The accredited representative has claimed a sum of Rs.25,491-10-11 as compensation for the stores and spare parts handed over to the Govt. The C.E.I.G. has stated that this claim includes the value of surplus stores (worth Rs.1500) found at the time of vesting. The C.E.I.G informed the accredited representative that there cannot be any possibility of surplus stores coming in and that it can be only due to defective accounting. But the accredited representative has not agreed to the deduction of the sum of Rs.1500/-. As the explanation of the accredited representative is not convincing, the C.E.I.G. has disallowed the sum of Rs.1,500/- from the claim of the accredited representative and this has been agreed to by the COE(S) also.

With reference to the provision at 'R' above, also the Checking Officer has fixed the reasonable value of certain used stores handed over to Govt., based on their present condition and also intimated to the accredited

representative of the items of stores short delivered with reference to the inventory. A list of stores for which the Checking Officer has fixed reasonable price as above, is at p.77 c.f. Based on the Checking Officer's calculations, the C.E.I.G. has deducted a further sum of Rs.3,003-12-6(viz., difference in amount between the accredited representative's figure and Checking Officer's figure in respect of the stores referred to above) from the book value of stores, as indicated below:-

1) Difference between the value of the used stores as claimed by the representative and that as fixed by the Checking Officer	Rs. 1,061-13--0
2) For Stores short supplied ...	75-10--7
3) Stores at Karkala not in good condition and whose value as per the Checking Officer is much below that given by the Accredited representative ...	57-12--7
4) Difference in the value of the used 25 KVA transformer as given by the representative and that fixed by the Checking Officer ..	51-14--4
5) Difference in the value of Spare parts of the V.M. engines as given by the accredited representative and as fixed by the Checking Officer..	1,756-10--0
Total ...	Rs. 3,003-12--6.

The accredited representative has not agreed to the reasonable price fixed by the Checking Officer. The C.O.E.(S) has stated that as sec.5(3)(iii) of the Act mentioned at 'R' on p.14 ante, lays down that mutually agreed figures shall be taken into account for purposes of compensation, it will not be in order to adopt the figures of the Checking Officer so long as these figures are not mutually agreed figures. However, as the Govt. have to declare the compensation before the date prescribed by the Act, and as the licensee has the opportunity to raise inadequacy of compensation in any case, he has recommended that the figures recommended by the C.E.I.G. may be accepted and that the matter may be further examined by Govt., if necessary.

Hence, according to the proposal of the C.E.I.G. which is recommended by the C.O.E.(S) also, the total amount to be disallowed from the value of stores and

spare parts claimed by the accredited representative comes to Rs.4,503-12-6 (Rs.1500/-plus Rs.3,003-12-6). Taking this deduction into account accordingly, the compensation payable for these assets comes to Rs.20,987-14-5. This may be allowed, even though the accredited representative is not agreeable to deduction. ~~If it is decided later that the licensee is entitled to a higher amount of compensation on this account, such additional amount may be paid subsequently with reference to sec.12(5)(b) of the Act.~~ Further examination of this point may be taken up if and when the Acc. Representative makes any representation in the matter.

17. Item (13) in para 4 on p.2 ante: (Intangible assets): Sec.5(3)(vi) of the Act provides that in respect of intangible assets, the compensation payable thereof shall be their book value to the extent such book value has not been written off. Under the above provision, the C.E.I.G. has recommended the payment of a compensation of Rs.14,624-7-7 as shown below:-

a) Preliminary expenses. ..	Rs.	6,028-10-7
b) Engineering and development.		6,000/-0-0
c) Brokerage and commission ..		2,595-13-0
Total ..	Rs.	14,624--7-7.

The compensation of Rs.14,624-7-7 as worked out by the C.E.I.G., which has been recommended by the C.O.E.(S) also, may be allowed.

18. Prepaid expenses:-- The accredited representative has claimed a sum of Rs.387-2-10 under this head as shown below:-

(i) Licence fees to Udipi Municipality (1-6-51 to 31-3-52) ..	... Rs.	125-0-0
(ii) Licence fees to Panchayat Board Karkala (1-6-51 to 31.3.52)	... Rs.	50-0-0
(iii) Workmen's compensation Insurance premium for the employees from 1-6-51 to 15.11.51) ..	... Rs.	97-9-6
(iv) Udipi Power House rent from 1-6-51 to 31-10-51. ..	.... Rs.	114-9-4
Total	... Rs.	387-2-10.

Some allowed - ₹ 175 of.

The C.E.I.G. has stated and the C.O.E.(S) has agreed that the Govt. are not bound to pay the licence fees and the insurance premia referred to in items(i) to(iii) above, since such liabilities do not pass over to Govt. under the Act. This may be agreed to and the claim in this regard disallowed. The C.E.I.G. has already apprised the accredited representative of this. The matter may, however, be examined later, if necessary, in case the accredited representative raises the question.

As regards item (iv) in para 18 on p.16 ante, the C.E.I.G. has asked the accredited representative to prefer a claim to the S.E., Pykara Elecy. System, since there is no provision in the Act to allow this ~~to~~ rank for compensation under Basis 'C'. The C.O.E.(S) has, however, stated that inasmuch as the leasehold rights pass on to Govt. under sec.7(2)(iii) of the Act with the vesting of the undertaking in them, the rent of Rs.114-9-4 in question paid by the licensee may rank for Compensation under sec.5(3)(viii) of the Act which is applicable to this undertaking. He has suggested that the matter may however be further examined by Govt. and instructions issued to him.

Pending further examination of the proposal at 'D' above, no compensation need be allowed under this head as proposed by the C.E.I.G.

19. Solatium:- Sec.5(3)(ix)(a) of the Acquisition Act provides that solatium shall be calculated at the rate specified in the purchase clause of the licence on the book values of assets falling under sec.5(3)(i) and (iv), at the rate of 10% on the book value referred to in sub-section (ii), and at the rate of 5% on the book value referred to in sub-section (iii). The accredited representative has claimed solatium on the assets falling under sec.5(3)(i) and (iv) at the rate of 20% instead of 15% at which is the rate prescribed in the purchase clause relating to the Udipi Electric Licence, 1937, and this is not in order. The correct amount of solatium payable according to the calculation of the C.E.I.G., which is accepted by the C.O.E.(S) also, comes to Rs.16,763-9-2 (as against Rs.26,322-8-0 claimed by the accredited representative). The C.E.I.G. has not allowed any solatium in respect of stock of stationery referred to in para 15 on p. 14 ante. It has been ascertained by 'phone from C.E.I.G.'s office that the question whether solatium need be allowed in respect of similar assets will be referred to Govt. shortly for orders.

20. If the proposals in paras 5 to 19 are approved in toto, the gross amount of compensation payable for the Udipi undertaking works out to Rs.157,214-0-3. (This will be reduced further by Rs 5.4.0 if the proposal at para 19 supra is taken into account)

20. Deductions: The following deductions have been proposed by the C.E.I.G. from the compensation amount under sec.11 of the Acquisition Act:--

(i)	Amount already deposited in the Bank with ref.to sec.12(4) of the Act.	91,500--0-0
(ii)	Loss to Govt. on account of non-handing over of asset (Head office Seal).	35--0-0
(iii)	Consumers security deposits and interest thereon less amounts due from consumers for energy supplied -vide sec.11(2)(b)(iii) of the Act. ...	2,128--9-1
(iv)	Deduction under sec.10 of the Act.	nil
(v)	Solatium allowed at 15% on the seal not handed over to Govt.	5--4-0
	Total ..	Rs.93,668-13-1.

Item (i) above:- This is in order.

Item (ii) above: The deduction proposed represents the actual cost of head office embossing seal not handed over to Govt. The accredited representative is stated to have agreed to the deduction of this amount.

Item (iii) above:- The accredited representative has allowed a deduction of Rs.1661-4-0 from the compensation amount on this account. It is reported that the total amount of consumers deposits together with interest is Rs.11,100-4-11, and that energy charges of Rs.9508-15-7 are due from consumers against which a sum of Rs.527-3-9 is reported to be irrecoverable. The C.E.I.G. has (which should correctly be Rs2118-9-1) therefore proposed a deduction of Rs.2,128-9-1, viz. Rs.11,100-4-11 less (Rs.9508-15-7 minus Rs.527-3-9). The C.O.E.(S) has stated that the sum to be deducted under the head will only be Rs.1591-5-4, since the sum of Rs. 9508-15-7 was due from consumers to the licensee on the vesting date according to the books of the licensee. ~~(The sum of Rs.2128-9-1 referred to by the C.E.I.G. is also a mistake for Rs.2118-9-1.)~~. It is submitted that the deduction proposed by the C.E.I.G. takes into account the irrecoverable current consumption charges of Rs.527-3-9 while the figure proposed by the C.O.E.(S) does not provide for the deduction of that amount. For the present, the deduction of a sum of Rs.2,118-9-1 (which is the correct figure)

may be ~~ordered~~ approved. The question whether the Govt. can deduct from the compensation the amount of irrecoverable current charges also may be considered later and if it is subsequently held that the deduction is not in order the amount may be paid to the licensee with reference to sec.12(5)(b) of the Acquisition Act.

Item (iv) on p.18 ante:- No action was taken under the proviso to sec.10 of the Act. Hence, the 'Nil' entry against this item is in order.

Item (v) on p.18 ante:-The value of seal which was not handed over to Govt. is included in the value of furniture referred to in para 12 on pp.11-13 ante for purposes of calculation of Solatium at 15%. Solatium in respect of the seal is not admissible as it was not handed over. So, the deduction of Rs 5.4.0 appears to be in order.

Hence, the total deductions to be effected from the compensation comes to Rs.93,658-13-1, which may be approved.

21. The net compensation payable for the Udipi undertaking comes to Rs. 63,555.3.2 after taking into account deduction mentioned at 'S' above. A statement showing the compensation payable item-wise for the undertaking is also put up at (X). Orders may be issued for the deposit of this amount in the Bank, together with interest payable thereon under sec.12(5)(c) of the Act. The Registrar, High Court (Sri Jayarama Iyer) who was the Special Officer appointed under sec.12(8) of the Act to dispose of the claim on the compensation amount already deposited in the Bank may be appointed as the Special Officer in respect of the balance amount to be deposited in the Bank. The C.E.I.G. has asked the S.E., Pykara Elecy. System, to confirm that the value of the assets of the undertaking already taken over will not be less than the total amount of compensation proposed and that no further deductions are to be effected therefrom. The issue of orders in the present case need not, however, be held up pending confirmation of 'D' above.

22. Under sec.12(7) of the Act, the amount of compensation as finally determined by the Govt.

shall be intimated to the accredited representative, and he should, within two weeks of such intimation or such further time as may be allowed by the Govt., state in writing whether the amount as finally determined by the Govt. is agreed to by him acting on behalf of the licensee. With reference to rule 15 of the Acquisition Rules, the Govt. shall also intimate to the accredited representative details of sums disallowed from his claim. This may be done. A copy of the statement at pp.25-29 c.f. also may be sent to him.

23. With reference to paras 21 and 22 above, a draft order and a draft letter to the accredited representative are submitted. Fin. may see before issued. They may be requested to treat the case as MOST IMMEDIATE as orders have to be issued on or before 28-9-52. (26th to the 28th inst are holidays.)

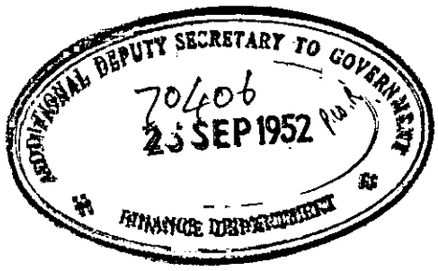
24/9/52 25.9.52 TPR 25952 Fin

Pwno.31344 d/52-5 24.9.52

Fin (P.W.R)

Fin 25/9/52 P.W.D

P.W.D(I3)



The Finance Dept. have seen the case. The draft order and the draft letter to the Accredited Representative below may be issued. After issue, the file may be circulated to M(P.W).

Finance. Lr. No. 70406/P.W.R./52-1. 25.9.52

25/9/52 25.9.52 TPR 25/9/52 S

25/9/52

Issued-44 93-99 cf

M(P.W) a.c. N. Ramachandran 7.10.52

W 127-128 ~~C~~ (Xerox 15, C.E.I.G., No. 151.N/51-182 dt 6-10-52)
W 129-147 (Xerox 16 C.E.I.G., No. 151.N/51-181 dt 4.10.52)
W 149-151 (Xerox Sri K. V. Subba Rao, Accredited Representative, letter no. 2-51 Acq. dt 24.10.1952).

Please see the letters cited.

2 The errors referred to by the C.E.I.G. in paras and 3 of his letter at p 127 ~~c~~ may be pointed out to the Accredited Representative. The omission of the expression, referred to in para 2 of that letter, may also be intimated to him.

3 Attention is invited to the C.E.I.G's letter at pp 129-130 ~~c~~, a copy of which has also gone to the CO&(S). The C.E.I.G. has stated that no revision of the Compensation already declared for the Kadiri electrical undertaking is necessary. It may be mentioned, in this connection, that the Accredited Repve. has since replied that the amount of Compensation already declared by the Govt. in Go. Ms. No. 3985 PW dt 25.9.1952 is not agreeable to him. It is likely that the Accredited Repve. may approach the Govt. to refer the matter to arbitration under Sec. 14 of the Acquisition Act and the Govt. may send a further communication to the Govt. in the matter. The question whether any revision of Compensation is necessary or not in this case may be considered after a further communication is received from the Acc. Repve.

4 With ref. to para 2 above, a draft letter to the Acc. Repve. is enclosed. (After issue, action will be taken with reference to M on p 17 ante and E on p 19 ante)

26.10.52
27.10.52

27.10.52

W 152-154 ~~c~~ (Issued as letter No. 31344/52.7 dt 27.10.52)
W 155 ~~c~~ (Xerox the CO&(S), No. 258-S/52-41 dt 25-10-52)

Please see the CO&(S)'s letter at p 155 ~~c~~. The Special Officer has separately called for information

regarding the date on which the balance of compensation amount was deposited in the Bank. With reference to X on p 155 c, it is likely that the COE(S) has since received a reply from the Reserve Bank. This can be ascertained from the COE(S). A draft memo is enclosed.

5/11/52 5/11/52 6.11.52

(Issued as memo no. 31844 S/52.8.S 6.11.52)

(From the COE(S), No. 258 C/57-45 S 25.11.52

The letters of the COE(S) at p 155 c & p 161 c may be perused. The COE(S) has reported that a cheque for Rs 65-5-19-5-0 being the balance of Compensation together with interest thereon upto 11.10.52 was sent to the Reserve Bank on 11.10.52 & that the amount was credited to the Bank to the account of the Special Officer on 16.10.1952. The Special Officer may be informed accordingly. A draft memo is enclosed.

3.12.52 3/12/52 4.12.52

(Issued as memo no. 31844 S/52.9 S 4.12.52)

(From the COE(S), no. 258 C/57.47 S 5.12.52)

Please see the further communication from the COE(S) at p 165 c. It is reported that the balance of interest amounting to Rs 20-14-0 for the period from 12.10.52 to 15.10.52 has also been deposited in the Bank on 18.11.52 to the personal deposit account of the Special Officer. This may be intimated to the Special Officer. Draft endt. at p 166 c is submitted for approval.

12/12/52 12.12.52 13/12/52

The following points have to be examined in this file in connection with the amount of final compensation declared in G.O.Ms.No.3985 P.W. dated 25.9.52 as payable for the Udipi Company electrical undertaking:

(i) whether solatium is payable in respect of stocks of stationery;

(ii) whether the irrecoverable dues from consumers can also be taken into account for purposes of determining the deduction from the compensation amount with reference to sec.11(2)(b)(iii) of the Act.

(iii) whether compensation payable in respect of power house rent paid by the ex-Udipi licensee for the period subsequent to the vesting date.

2. Item (i) in para 1 above: Admissibility of solatium in respect of stationery articles: Under section 5(3)(ix) of the Acquisition Act, solatium is payable at the rate specified in the purchase clause of the licensee on the book value of the assets falling under sec.5(3)(i) and 5(3)(iv) of the Act, at the rate of 10% on the book value of assets falling under sec.5(3)(ii) and at the rate of 5% on the book value of assets falling under sec. 5(3)(iii) of the Act. In the case of the Udipi undertaking, the accredited representative claimed a sum of Rs.76-13-6, being the book value of stationery articles. The assets would seem to fall under sec.5(3)(iv) of the Acquisition Act, and in view of the position set out at X on pp.11-12 ante, the entire book value of the stocks of stationery claimed by the accredited representative, viz.76-13-6, was allowed by the Govt. The C.E.I.G. did not, however, recommend the payment of any solatium thereon. Pending further examination of the question as to whether solatium is admissible in respect of stationery articles also, no solatium in respect of stationery articles in question was included in the final amount of compensation declared for the Udipi undertaking. Similarly, in the case of the Srikakulam electrical undertaking also, the C.E.I.G., did not allow any solatium

on the value of stocks of stationery for which only the book value of Rs.530-8-0 was sanctioned as compensation. In that connection, the C.O.E.(N) suggested that the question might be examined whether stationery would be eligible for solatium. No solatium was allowed in respect of Salur-Parvathipur and Cochin undertakings also in respect of similar assets. Proposals of the C.E.I.G. have since been received for the payment of final compensation for the Srivilliputhur Taluk Company electrical undertaking and in that case also, the C.E.I.G. has not calculated any solatium on the stationery articles and has expressed the view that 'stationery' is not strictly classifiable under any sub-section under section 5 of the Acquisition Act. The view of the C.E.I.G. that 'stationery' is not strictly classifiable under any of the assets falling under section 5 of the Act does not seem to be correct. The stationery articles would, it seems, fall either under section 5(3)(iii) of the Act, which provides for payment of compensation for 'stores' or under section 5(3)(iv) of the Act, which relates to payment of compensation for 'fixed assets'. It will be seen from the definition of the term, 'fixed assets' in section 2(1)(g) of the Act that 'office equipment' under which stores also can be brought, will rank for compensation under section 5(3)(iv) of the Act. In either case, solatium would be payable for the assets as will be seen from 'K' on p.23 ante. The Legal(Op.) Dept. may be requested to advise on this point.

3. Item (ii) in para 1 onp.23 ante: Deduction of irrecoverable dues from consumers from the compensation amount: In determining the deduction to be made from the compensation amount payable for the Udipi undertaking with reference to the provisions of section 11(2)(b)(iii) of the Acquisition Act, a sum of Rs.527-3-9, being the amount of current consumption charges which was reported to be irrecoverable, was taken into account -- please see the notes against item (iii) on pp.18-19 ante. It was also

proposed that if the deduction of irrecoverable dues from the compensation amount turns out to be not in order, the amount of Rs.527-3-9 might be sanctioned later on with reference to the provisions of section 12(5)(b) of the Act. In this connection, it may be mentioned that a similar deduction of Rs.39-14-6 was made fr from the compensation amount payable for the Narasaraopet undertaking in view of the fact that the amount was found irrecoverable. The question whether the Govt. can deduct from the compensation amount, the irrecoverable dues from the consumers was examined in that connection when it was pointed out by this Dept. that as the right to collect the outstanding dues had come over to the Govt. with the acquisition of the undertaking (vide sec. 7(2)(a)(iii) of the Act), ~~that~~ there was no need to deduct the irrecoverable charges from the compensation amount and this view was concurred in by the Legal Dept. also -- vide the extract of Legal Dept. notes at (XX). Accordingly the deduction of Rs.39-14-6 referred to in the Narasaraopet case was subsequently withdrawn and the amount has since been sanctioned for payment with reference to section 12(5)(b) of the Act. The same position would seem to apply to the present case also and so, the deduction of Rs.527-3-9 already effected from the final compensation amount payable for the Udipi undertaking may now be withdrawn and the amount sanctioned with reference to section 12(5)(b) of the Act. In this connection, attention is also invited to the notes in para 6 on pp.22-27 n.f. of G.O.Ms.No.4150 P.W., dated 11.10.52 wherein it was decided that no deduction should be made from the compensation payable for the Salur-Parvathipur undertaking on account of irrecoverable dues of current consumption charges from consumers.

4. Item (iii) in para 1 on p.23 ante: Compensation payable in respect of Udipi Power House rent paid by the ex-Udipi licensee: In his statement of claim for compensation, the accredited representative has claimed among other a sum of Rs.114-9-4 as compensation payable for the Udipi

undertaking in respect of the Udipi power house rent paid by the ex-Udipi licensee for the period subsequent to the vesting date viz. from 1.6.1951 to 31.10.1951. With reference to this, the C.E.I.G. had asked the accredited representative to prefer the claim in this regard before the Superintending Engineer, Pykara Elecy. System, on the ground that there is no provision in the Acquisition Act to allow this claim as ranking for compensation under Basis 'C' which is applicable to the Udipi undertaking. The C.O.E.(S) has not agreed with the view of the C.E.I.G. He has stated that in as much as the leasehold rights pass on the Govt. under provisions of section 7(2)(a)(iii) of the Act with the vesting of the undertaking in them, the sum of Rs.114-9-4 in question paid by the licensee by way of rent for the leased power house will rank for compensation under section 5(3)(viii) of the Act which provides for the payment of compensation in respect of an amount actually paid by the licensee in respect of the contract of the kind specified in section 7(2)(a)(iii) of the Act mentioned at R above, viz. a bona fide contract entered into before the vesting date, not being a contract relating to the borrowing or lending of money. Pending further examination of the question, the amount was not included in the amount of final compensation declared in G.O.Ms.No.3985 P.W. dated 25.9.52 as payable for the Udipi undertaking. The view of the C.O.E.(S) appears to be correct. It is not known whether the accredited representative has preferred the claim in this regard before the Superintending Engineer, Pykara System, with reference to the suggestion of the C.E.I.G. at X above. If he has not so far obtained (which may be ascertained from the C.O.E.(S)) the amount from the Superintending Engineer, the sum of Rs.114-9-4 may now be sanctioned under the provisions of section 12(5)(b) of the Acquisition Act.

5. The file may be sent to Legal (Op.) Dept. with reference to A on p.24 ante, B on p.25 ante and C. on p.26 ante after issue of the draft memo below.

Legal (Opns.)

Legal(Opinions-B)Department

A p.24 ante:- The definition of 'fixed assets' in section 2(1)(g) of the Act is an inclusive one and is not restricted to the items actually specified in it. Stores and Spare parts which are fixed assets are dealt with in section 5(3)(iii), while all other fixed assets fall under section 5(3)(iv). These two clauses cover all the fixed assets. Stationery articles may well be regarded as office equipment within the meaning of section 2(1)(g); at any rate, there is nothing to warrant the conclusion that they do not fall within the scope of the definition of 'fixed assets'. The view expressed by P.W.D. is therefore correct.

B p.25 ante:- This Department agrees that the deduction of Rs.527-3-9 may be withdrawn as was done in the case of the Narasaraopet undertaking.

C p.26 ante:- The view expressed by the C.O.E. is correct. The rent paid by the licensee for the power house for the period subsequent to the vesting date clearly falls under clause (viii) of section 5(3). The rent is paid in pursuance of a contract entered into bonafide before the vesting date and it does not relate to the borrowing or lending of money.

4.2.53.

4/2/53

D.O.D

P.W.(Ds)

From the C.O.E. (South), No. 258-C/51-50 M 7-2-53. p.169 c/f

Please see the Legal Deptt's. note at p.29 ante and the letter from the C.O.E. (South) at p.169 cf. Legal have agreed to the views expressed by this Deptt. at 'A' on p.24 ante, 'B' on p.25 ante and 'C' on p.26 ante. This will result in the payment to the Madras licensee of further compensation of Rs 653-5-2 as shown below and interest thereon with ref. to section 12(5)(c) of the Acquisition Act :- p 27 ante not put p

(i) Solatium at 15% on (Rs 76-13-6 being) the book value of Stationery articles ———— Rs 11-8-1 'A' on p 24 ante

(ii) Irrecoverable dues from the consumers deducted from the compensation payable and the deduction to be withdrawn — Rs 527-3-9 'B' on p ante

(iii) Rent (for the power house) paid by the licensee for the period subsequent to the vesting date —— Rs 114-9-4 'C' on p 26 ante

Total 653-5-2 K

Orders may be issued under section 12(5)(b) of the Acquisition Act for the payment of the above amounts. In respect of item (iii) above, the C.O.E.(South) has, however, stated that he will send a report whether the accredited representative has claimed the amount from the S.E., Pykara. This may be awaited till 10-3-53 before taking further action in the matter. Meanwhile Fin. may see the file. p 169 c/f N

DA 20.2.53 Fin

DM 19/2/53

Fin (P.WR) P.W.D.M.O.No. 31344-9/52-13 20-2-53

(Previously sent to Fin on p 26 ante)

The writs from p 23 ante may be read.

Finance may agree to the payment of a further compensation of Rs 653-5-2 (with interest) referred to at K above to the accredited representative of the Madras Electrical undertaking.

Fin U.O.No 14072 P.WR. 28/2/53

ADDITIONAL DEPUTY SECRETARY TO GOVERNMENT 14072 20 FEB 1953 PWR FINANCE DEPARTMENT

ASSISTANT SECRETARY TO GOVERNMENT 27 FEB 1953 19166

AS 27/2/53

DS 27.2.53 PWD

(31344/52)

Please see the Fin. Dept's. note at p. 28 ante. It may be mentioned that the further report promised by the C.O.E. (South) in his letter at p. 169 cf and referred to at M on p. 28 ante, has not yet been received. He may be reminded. A draft memo is submitted for approval.

5/3/53

5/3/53

p 171 cf

[Issued Memo No. 31344-9/52-14 dt 5-3-53]

1734

p 175 cf

(From the C.O.E.(S) No.258-C/51-56 d.7-3-53)
(From the C.O.E.(N) No.258-C/51-58 d.30.3.53

The file relates to the question of payment of further compensation for the Udipi electrical undertaking acquired by the Govt., over and above the compensation declared as payable for the undertaking in G.O. Ms.No.3985, P.W., dated 25-9-1952. The items involved are as follows:-

143-54 cf

(i) Solatium at 15% on Rs.76-13-6, being the book value of stationery articles --- Rs. 11 8 1

(ii) Irrecoverable dues from the consumers deducted from the compensation payable ~~and the deduction~~ to be withdrawn -- Rs.527 3 9

(iii) Rent for the power house paid by the licensee for the period subsequent to the vesting date Rs. 114 9 4

A Rs.653 5 2

The position in respect of these items is examined in detail in this Dept., note at pp.23-27 ante and the Legal Dept. has agreed with this Dept's view thereon that the Govt., are liable to pay the entire amount of Rs.653-5-2 referred to at A above as additional compensation for the Udipi electrical undertaking. The Finance Dept. also

30

has agreed to the above proposal.

2. The C.O.E.(S) has since reported that with reference to a claim made by the accredited representative of the Udipi licensee company, the sum of Rs.114-9-4 referred to in para 1(iii) on p 29 ante has already been paid. Action has therefore to be taken now for payment of the (balance amount of Rs 538-11-10 as further) compensation for the Udipi undertaking. The payment may be sanctioned under section 12(5)(b) of the Act. Interest is also payable on this amount with reference to section 12(5)(c) of the Act and may be allowed. Under section 12(7) of the Act, the accredited representative may be asked to state whether the amount of additional compensation is agreed to by him acting on behalf of the Udipi licensee. A draft order and a draft letter to the accredited representative are submitted. A draft memo apprising the C.E.I.G. and C.O.E. of the legal position mentioned on p.27 ante is also submitted. M (P.W) may see before issue.

f 175 ante

Draft I

Draft II

9.4.53

10.4.53

14/4/53

M(P-W) 14.4.53

(Issued as G.O. Ms. 1664 Pw dt 15.4.53 H 177-178 ✓

(Issued as Dm no. 31844/52.16 dt 15.4.53) p 180 ✓

(Issued as Lr. no. 31844/52.15 dt 15.4.53) p 179 ✓

The three drafts have since been issued. No reply has so far been received from the Acc. repve: with refce. to the letter at p.180 ✓. The further communication of the Acc. repve: as well as the report of the C.O.E.(S) with refce. to X on p 178 ✓ will be dealt with separately on receipt. This file may be closed.

SECRETARY TO GOVT 15 APR 1953 PUBLIC WORKS DEPT

177-178 ✓

The replies should be watched. Necessary entries may be made in R.D.

30/4/53

30/4/53

30/4/53

31 P.W.(I3).

Sub: ELECTRICITY - Udipi electrical undertaking - Acquisition by Government - Payment of compensation.

Ref: From the C.E.I.G, No.151 N/51-193 d.11-5-53.
From the C.O.E.(S), No.258 C/51-61 d.21-5-53.

The Udipi company electrical undertaking was acquired by the Govt. on 1-6-51 under the provisions of the Acquisition Act. Comepensation for the undertaking is payable under Basis C. In G.O.Ms.No.3985 P.W. d.25-9-52, orders were issued under section 12(5)(a) of the said Act declaring the final compensation payable for the Udipi electrical undertaking as Rs.1,57,214-0-3.

2. Under section 11 of the Acquisition Act, the Govt are entitled to deduct, from the compensation amount payable for an undertaking under Basis C, certain sums specified in that section. In his statement of claim for compensation for the Udipi electrical undertaking, the accredited representative proposed a deduction from the compensation amount of a sum of Rs.1,661-4-0 as indicated below:-

1. All sums paid by consumers by way of security deposits and arrears of interest less the amounts due from consumers to the licensee (under section 11(2)(b)(iii) of the Act)	Rs. 1,541	4 0
2. All advances from consumers and prospective consumers (Under section 11(2)(b)(iv) of the Act)	Rs. 120	0 0
	Rs. 1,661	4 0

In making his recommendations with reference to the final compensation proposals, the C.E.I.G. stated that the Deputy Chief Accountant (Acquisition) Coimbatore, had reported that the total amount of security deposits together with interest thereon) due from the licensee to the consumers as on the vesting date was Rs.11,100-4-11. As against this, the amount of energy charges due from the consumers to the licensee was stated to be Rs.9,508-15-7 including a sum of Rs.527-3-9 which was said to be irrecoverable. The C.E.I.G. recommended that the difference

between these two amounts may be deducted from the compensation payable for the undertaking with reference to section 11(2)(b)(iii) of the Acquisition Act. Under section 11(2)(b)(iii) of the Acquisition Act referred to above, the Govt are entitled to deduct, from the compensation payable for an undertaking under Basis C, a sum equal to the excess of the consumers' security deposits and interest thereon over the dues from consumers for energy supplied before the vesting date." The recommendation of the C.E.I.G. was accepted by the Govt and accordingly a sum of Rs.2,118-9-1 (as against the deduction of Rs.1,661-4-0 proposed by the accredited representative) was ordered to be deducted from the amount of final compensation declared in G.O.Ms.No.3985 P.W. dated 25.9.52 as payable for the Udipi electrical undertaking.

3. The deduction of Rs.2118-9-1 referred to above included also the sum of Rs.527-3-9 which was stated to represent the irrecoverable dues from the consumers to the licensee as on the vesting date. Subsequently, the question was examined whether it would be in order for the Govt to take into account the above amount of Rs.527-3-9 also for purposes of determining the deduction from the compensation amount under section 11(2)(b)(iii) of the Act. It was decided in consultation with the Legal Dept that there was no need to deduct the above irrecoverable dues from consumers from the compensation amount payable for the undertaking, since the right to collect the above dues now vests in the Govt, and that the deduction already made should therefore be withdrawn. Accordingly, the sum of Rs.527-3-9 (together with interest thereon) was included in the amount of additional compensation subsequently declared in G.O. Ms.No.1664 P.W. dated 15-4-53 as payable for the Udipi electrical undertaking. A cheque covering the additional amount of compensation sanctioned in the above G.O. has

already been sent to the Reserve Bank for being credited to the personal deposit account of the Special Officer and Registrar, High Court, Madras.

4. In view of the position stated in para 3 above, the deduction actually made under section 11(2)(b)(iii) and (iv) of the Acquisition Act from the compensation amount payable for the Udipi undertaking works out to Rs.1,591-5-4 only. After examining the case further in consultation with the Deputy Chief Accountant, the C.E.I.G. has now reported that the deduction of Rs.1,661-4-0 already proposed by the accredited representative from the compensation amount, mentioned at S on p 31 ante, is in order. In view of this, he has now stated that a sum of Rs.69-14-8 (being the difference between the sum of Rs.1,661-4-0 said to be the correct amount of deduction to be made and the amount of Rs.1,591-5-4 being the sum actually deducted) is recoverable from the licensee company. So, the C.E.I.G. and the C.O.E.(S) have recommended that orders may be issued by the Govt asking the Chief Controller of Accounts to prefer the necessary claim before the Special Officer for the recovery of the sum of Rs.69-14-8 from the compensation amount deposited in the Bank. The C.O.E.(S) has already asked the C.C.A. to take necessary action as at C above and has requested that his action in this regard may be ratified. ~~This may be done~~. Apart from the sum of Rs.69-14-8 mentioned above, the proportionate amount of interest paid thereon with reference to section 12(5)(c) of the Act should also be recovered from the licensee.

5. There is no provision in the Acquisition Act whereby the compensation already declared for an undertaking can subsequently be reduced by the Govt. In view of this, it does not seem possible to issue an order sanctioning the deduction of the sum of Rs.69-14-8 and the proportionate amount of interest ~~mentioned at C and D above in the present~~

from the compensation amount already declared for the Udipi undertaking. In the circumstances, the only course open to the Govt would appear to prefer the necessary claim before the Special Officer as proposed by the C.E.I.G. and the [redacted] at C on p.3 ante. In the circumstances, the action of the C.O.E. [redacted] having already instructed the C.C.A. [redacted] a claim for the amount before the Special Officer may be approved. [redacted] may also be asked to instruct the C.C.A. to prefer a claim for the proportionate interest also on the amount in question. A draft memo is submitted.

6. Legal (Op) Dept may see for remarks whether the position stated and procedure suggested in para 5 above are in order. Finance may also see.

10/6/53 10/6/53 15.6.53 17.6.53

Legal (Op)

Fin.

Pw no. (422) 9/53-1 17-6-53

Legal(Opinions-B)Department

The legal position is as stated by P.W.D. in paragraph 5 above. The action of the C.O.E. in having instructed the Chief Controller of Accounts to prefer a claim before the Special Officer is in order and may be ratified as proposed. A claim may also be made for the proportionate interest, as suggested by P.W.D.

ASSISTANT SECRETARY 10067-L 19 JUN 1953 LEGAL DEPARTMENT

Law 26.6.53. A/26.6 J.S.

Legal no 10067-C/53-1 26.6.53

ASSISTANT SECRETARY TO GOVERNMENT 6 JUL 1953

Finance(PWR)

The notes on pages 1-6 above may be perused.

The draft memo below may be accepted.

Cm 6/7/53 AxV 6/7/53 DNG 7/7/53 PWR

Pl put (sealed cover) g.o. 3.985, Fin. 5.3200 since issued with Fin. no. 62384

ADDITIONAL SECRETARY 5/7 Legal PWR 2 JUL 1953 FINANCE

Sealed cover put

Fin no. 5.3200 PNR 7-7-53.

39

PwD(S3)

Please see the notes of the Legal and Finance Depts. at p4 ante. The draft memo below may be issued.

UG 14/7/53 14.7.53

TPS 15/7/53

S Ab 15/7/53.

Yellow 9-10 of (Issued as memo no. 4822-Jd/53-3 dt 15-7-53)

P11 of (From the Co E(S), No. 1445-E/53-6 dt 11-8-53)

The memo from Co E(S) at pp 9-10 of and the reference from the Co E(S) at p11 of may be perused. The Co E(S) has now reported that a claim for Rs 3-5-5, being the proportionate interest, ~~amount~~ has since been preferred before the Special Officer in addition to the claim of Rs 69-14-8 mentioned at the top of p3 ante.

P11 of

2nd Para p3 ante

These papers may be added to G.O. Ms. no. 3985 Pw dt 25.9.52 ~~dealing~~ relating to the payment of final compensation for the Kadipi undertaking

(Part of the minute)

UG 18-8-53 18.8.53

TPS 19.8.53

edits

38

Claim 8M

FORM-E.

BASIS-C - CLAIM FOR COMPENSATION.

THE UDIPI ELECTRIC SUPPLY CORPORATION [illegible]

Office of the Chief Electrical Inspector to Government.
DEC 1951
Section IV
C. No.

References: (a) G.O.Ms.No.237 PWD dated 18-1-1951 [illegible] the vesting

(b) Reference to intimation of licensee's option for Basic-C

(c) Vesting date - 1st June 1951.

Final Statement:

Note: The book values refer to items pertaining to Electricity Supply work only.

I-Name of items-		Rs. A. P.
(i)(a) The book value of all completed works in beneficial use pertaining to the Undertaking and handed over to the Government excluding works paid for by consumers		2,87,284-13- 8
Less: (b) Depreciation calculated in accordance with Schedule II to the Act		1,04,828- 0- 0
		1,82,456-13- 8
(ii) The book value of all works in progress handed over to the Government, excluding works paid for by consumers or prospective consumers		nil
(iii)(a) The book value of all stores including spare parts handed over to the Government		25,401-10-11
(b) Estimated value of used stores and spare parts subject to final agreement regarding the cost between the Government and the Licensee		[illegible]
(iv) The Book value of all other fixed assets in use on the vesting date and handed over to the Government:		
(1) Furniture & Fittings:		
Book value	Rs.889- 7- 3	
Less: Depreciation	472- 8- 0	416-15- 3
(2) Vehicles:		
Book Value	Rs.149- 1- 0	
Less: Depreciation	82- 8- 0	59- 9- 0
(3) Tools & Instruments		2,235- 6- 0
(4) Stock of Stationery handed-over		76-13- 6
(5) Expenses Prepaid:		
1) Licence fees to Udipi Municipality 1-6-51 to 31-3-1952	Rs.125- 0- 0	
2) Licence fees to Panchayat Board, Karkala 1-6-1951 to 31-3-1952	50- 0- 0	
3) Workmen's compensation Insurance premium for the employees from 1-6-51 to 18-11-51	97- 9- 6	
4) Udipi Power House rent from 1-6-51 to 31-10-1951	114- 9- 4	
	C/o:	287- 8-10
		Rs.1,51,124- 7- 2

	B/f:		1,61,124- 7- 8
(v)			nil
(vi) The book value of all intangible assets to the extent such value has not been written off in the books of the licensee:			
A-Preliminary Expenses	Rs.6,028-10- 7		
B-Engineering Development Expenses	6,000- 0- 0		
C-Brokerage and Commission on shares	2,595-13- 0	14,624- 7- 7	
(vii)			nil
(viii)			nil
(ix) SOLATIUM:			
a) as items (i) and (iv) above at 20%			25,047-14- 8
b) as item (ii) above at 20%			- - -
c) as item (iii) above at 6%			1,274- 9- 4
TOTAL COMPENSATION PAYABLE: ...			Rs.1,92,071- 6- 9
II-Deductions:			
(a) to (e)		nil	
(f) All sums paid by consumers by way of security deposit and arrears of interest due thereon on the vesting date in so far as they have not been paid over by the Licensee to the Government less the amounts which according to the books of the Licensee are due from the consumers to the Licensee for energy supplied to him before that date	Rs.1,641- 4- 0		
(g) All advances from consumers and prospective consumers etc.	120- 0- 0 nil		
(h)			
Total deductions	Rs.1,661- 4- 0		1,661- 4- 0
III-NET AMOUNT - Item I minus item II ..			Rs.1,90,410- 2- 9

IV-NET COMPENSATION PAYABLE - Rs.1,90,410-2-9.
(Rupees One Lakh, Ninety Thousand, Four hundred and Ten, annas Two and pies Nine only)

DECLARATION.

I certify that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief.

for THE UDIPI ELECTRIC SUPPLY CORPN.LTD.

Madras, 5.12.51

ACCREDITED REPRESENTATIVE.

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F O R M - H.

BASIS-C - BOOK VALUE less DEPRECIATION.

Summary Statement.

Name of the Undertaking: THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

S.No.	Name of the asset	Total book value as on the vesting date.	Rate of depreciation.	Total depreciation till vesting date.
		Rs. A. P.		Rs. A. P.
1.	BUILDING (as leasehold land)	21,024- 3- 9	3%	7,920-11- 0
2.	PLANT & MACHINERY:			
	a) V.M. Engine set	34,234-12- 2	6%	19,850- 8- 0
	B) Blackstone Engine set	16,816-13- 8	6%	8,744- 3- 0
	c) Switch Board	10,104- 8- 0	4.5%	5,759- 7- 0
	d) Cable connections	1,182- 0- 0	2.25%	337- 4- 0
	e) Automatic voltage regulator	1,818- 0- 0	4.5%	1,036- 4- 0
	f) Cooling plant	3,032- 8- 0	3%	1,174-13- 0
	g) Fuel Supply System	2,001- 6- 0	1.8%	456- 0- 0
	h) Crane	3,512- 2- 0	4.5%	2,002- 2- 0
	Karkalai	42,775-10-0		4728!-4-
	i) Crossley set	11,816- 5-11	6%	4,726-11- 0
	j) Switch board	1,036- 1- 3	4.5%	328-13- 0
	k) Cooling system	1,169-11- 7	3%	233-13- 0
3.	Mains	96,770-12- 6	3.6%	39,534- 8- 0
4.	Transformer 100 K.V.A.	1,547- 8- 0	2-4/7%	463-12- 0
5.	Transformer 75 K.V.A.	1,547- 8- 0	3.6%	643-12- 0
6.	Service connections	6,543-14- 8	6%	4,612- 0- 0
7.	Meters on hire	9,609- 2- 4	6%	4,042-12- 0
8.	Public Light fittings	3,407-10-11	6%	1,937-11- 0
		2,27,284-13- 8		1,04,828- 0- 0

I CERTIFY that all the particulars furnished in the above statement are true and correct to the best of my knowledge and belief.

Madras/
3rd December 1951.

2 27 284-13-8
1 04

FOR THE UDIPI ELECTRIC SUPPLY CORPN.LTD.

ACCREDITED REPRESENTATIVE.

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THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

Life 30 years.

BUILDINGS.

Rate of depreciation 3%

Year	Additions	Withdrawals during the year.	Capital cost at the end of the year	Amount of depreciation.	Remarks
1937-38	293- 6- 0		293- 6- 0	4- 6- 0	
1938-39	19,000- 5- 3		19,293-12- 0	293-12- 0	
1939-40	1,259- 2- 5		20,552-14- 5	597-11- 0	
1940-41	- - -		20,552-14- 5	616- 9- 0	
1941-42	556- 3- 2		21,109- 1--7	624-14- 0	
1942-43	- - -		21,109- 1- 7	633- 4- 0	
1943-44	229-11-11	546- 0- 0	20,792-13- 6	633- 4- 0	
1944-45	231-12- 3		21,024- 9- 9	627- 5- 0	
1945-46			21,024- 9- 9	630-12- 0	
1946-47			21,024- 9- 9	630-12- 0	
1947-48			21,024- 9- 9	630-12- 0	
1948-49			21,024- 9- 9	630-12- 0	
1949-50			21,024- 9- 9	630-12- 0	
1950-51			21,024- 9- 9	630-12- 0	
1951-52 for 2 months			21,024- 9- 9	105- 2- 0	
				Rs.7,920-11- 0	

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

21,024-9-9
7920-11-0
13,103.14.9

Net

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THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED. Life 15 years.

Y. M. ENGINE SET. Rate of depreciation 6%

Year	Additions during the year.	Withdrawals during the year.	Capital cost at the end of the year.	Amount of depreciation	Remark
1941-42	Rs.34,224-12-2		Rs.34,224-12- 2	Rs.1,026-12- 0	
1942-43			34,224-12- 2	2,053- 8- 0	
1943-44			34,224-12- 2	2,053- 8- 0	
1944-45			34,224-12- 2	2,053- 8- 0	
1945-46			34,224-12- 2	2,053- 8- 0	
1946-47			34,224-12- 2	2,053- 8- 0	
1947-48			34,224-12- 2	2,053- 8- 0	
1948-49			34,224-12- 2	2,053- 8- 0	
1949-50			34,224-12- 2	2,053- 8- 0	
1950-51			34,224-12- 2	2,053- 8- 0	
1951-52 (2 months)			34,224-12- 2	342- 4- 0	
				Rs.19,850- 8- 0	

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representative

34,224-12-2
5,647-8-0 debentures interest
28,577-4-2

Net book value

34,224-12-2
19,850-8-0
14,374-4

Balance

110

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THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

BLACKSTONE ENGINE SET.

Life 15 years.

Rate of depreciation 6%

Year.	Additions	Withdrawals	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
1942-43	Rs.16,815-13- 8		Rs.16,815-13- 8	Rs. 504- 8- 0	
1943-44			16,815-13- 8	1,008-15- 0	
1944-45			16,815-13- 8	1,008-15- 0	
1945-46			16,815-13- 8	1,008-15- 0	
1946-47			16,815-13- 8	1,008-15- 0	
1947-48			16,815-13- 8	1,008-15- 0	
1948-49			16,815-13- 8	1,008-15- 0	
1949-50			16,815-13- 8	1,008-15- 0	
1950-51			16,815-13- 8	1,008-15- 0	
1951-52 (2 month)			16,815-13- 8	168- 3- 0	
				Rs.8,744- 3- 0	

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative

16,815-13-8
8,744-3-0
Net amount 8,071-10-8

1949-50
1950-51
1951-52

13

THE UDIPI ELECTRIC SUPPLY CORPN.LTD.

SWITCH BOARD.

Life 20 years.

Rate of depreciation 4.5%

Year	Additions during the year.	Withdrawals during the year.	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
1938-39	Rs.10,104-8-0		Rs.10,104-8-0	Rs.227- 6-0	
1939-40			10,104-8-0	454-11-0	
1940-41			10,104-8-0	454-11-0	
1941-42			10,104-8-0	454-11-0	
1942-43			10,104-8-0	454-11-0	
1943-44			10,104-8-0	454-11-0	
1944-45			10,104-8-0	454-11-0	
1945-46			10,104-8-0	454-11-0	
1946-47			10,104-8-0	454-11-0	
1947-48			10,104-8-0	454-11-0	
1948-49			10,104-8-0	454-11-0	
1949-50			10,104-8-0	454-11-0	
1950-51			10,104-8-0	454-11-0	
1951-52 (2 months)			10,104-8-0	75-13-0	
				Rs.5,759- 7- 0	

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

10,104-8-0
5,759-7-0
4,345-1-0

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

CABLE CONNECTIONS.

Life 40 years

Rate of depreciation 2.25%

Year	Additions during the year.	Withdrawals during the year.	Capital cost at the end of the year	Amount of depreciation.	Remarks.
1938-39	Rs.1,182-0-0		Rs.1,182-0-0	Rs.13- 5-0	
1939-40			1,182-0-0	26-10-0	
1940-41			1,182-0-0	26-10-0	
1941-42			1,182-0-0	26-10-0	
1942-43			1,182-0-0	26-10-0	
1943-44			1,182-0-0	26-10-0	
1944-45			1,182-0-0	26-10-0	
1945-46			1,182-0-0	26-10-0	
1946-47			1,182-0-0	26-10-0	
1947-48			1,182-0-0	26-10-0	
1948-49			1,182-0-0	26-10-0	
1949-50			1,182-0-0	26-10-0	
1950-51			1,182-0-0	26-10-0	
1951-52 (2 months)			1,182-0-0	4- 7-0	
				Rs.337- 4- 0	

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

1182-0-0
337-4-0
844-12-0

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

AUTOMATIC VOLTAGE REGULATOR.

Life - 20 years.

Rate of depreciation 4.5%.

Year.	Additions during the year.	Withdrawals	Capital cost at the end of the year.	Amount of Depreciation.	Remarks.
1938-39	Rs.1,818-0-0		Rs.1,818-0-0	Rs.40-14-0	
1939-40			1,818-0-0	81-13-0	
1940-41			1,818-0-0	81-13-0	
1941-42			1,818-0-0	81-13-0	
1942-43			1,818-0-0	81-13-0	
1943-44			1,818-0-0	81-13-0	
1944-45			1,818-0-0	81-13-0	
1945-46			1,818-0-0	81-13-0	
1946-47			1,818-0-0	81-13-0	
1947-48			1,818-0-0	81-13-0	
1948-49			1,818-0-0	81-13-0	
1949-50			1,818-0-0	81-13-0	
1950-51			1,818-0-0	81-13-0	
1951-52 (2 months).			1,818-0-0	13-10-0	
				Rs.1,036- 4-0	

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representative

1818 - 0 - 0
1036 - 4 - 0
781 - 12 - 0

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

COOLING PLANT

Life 30 years.
Rate of depreciation 3%

Year	Additions during the year	Withdrawals	Capital cost at the end of the year	Amount of depreciation.	Remarks.
1938-39	Rs.3,092-8-0		Rs.3092-8-0	Rs.46- 6-0	
1939-40			3092-8-0	92-12-0	
1940-41			3092-8-0	92-12-0	
1941-42			3092-8-0	92-12-0	
1942-43			3092-8-0	92-120	
1943-44			3092-8-0	92-12-0	
1944-45			3092-8-0	92-12-0	
1945-46			3092-8-0	92-12-0	
1946-47			3092-8-0	92-12-0	
1947-48			3092-8-0	92-12-0	
1948-49			3092-8-0	92-12-0	
1949-50			3092-8-0	92-12-0	
1950-51			3092-8-0	92-12-0	
1951-52 (2 months)			3092-8-0	15- 7- 0	
				Rs.1,174-13-0	

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representative.

3092-8-0
1174-13-0
1917-11-0

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

FUEL SUPPLY SYSTEM.

Life 50 years.
Rate of depreciation 1.8%

Year	Additions during the year.	Withdrawals	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
1938-39	Rs.2,001-6-0		Rs.2,001-6-0	Rs.18-0-0	
1939-40			2,001-6-0	36-0-0	
1940-41			2,001-6-0	36-0-0	
1941-42			2,001-6-0	36-0-0	
1942-43			2,001-6-0	36-0-0	
1943-44			2,001-6-0	36-0-0	
1944-45			2,001-6-0	36-0-0	
1945-46			2,001-6-0	36-0-0	
1946-47			2,001-6-0	36-0-0	
1947-48			2,001-6-0	36-0-0	
1948-49			2,001-6-0	36-0-0	
1949-50			2,001-6-0	36-0-0	
1950-51			2,001-6-0	36-0-0	
1951-52 (2 months)			2,001-6-0	6-0-0	
				Rs456-0-0	

2001-6-0
456-0-0
1545-6-0

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representative.

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

CRANE.

Life 20 years.

Rate of depreciation 4.5%

Year	Additions during the year	Withdrawals	Capital cost at the end of the year.	Amount of depreciation	Remarks.
1938-39	Rs.3512-2-0		Rs.3,512-2-0	Rs. 79-0-0	
1939-40			3,512-2-0	158-1-0	
1940-41			3,512-2-0	158-1-0	
1941-42			3,512-2-0	158-1-0	
1942-43			3,512-2-0	158-10-	
1943-44			3,512-2-0	158-1-0	
1944-45			3,512-2-0	158-1-0	
1945-46			3,512-2-0	158-1-0	
1946-47			3,512-2-0	158-1-0	
1947-48			3,512-2-0	158-1-0	
1948-49			3,512-2-0	158-1-0	
1949-50			3,512-2-0	158-1-0	
1950-51			3,512-2-0	158-1-0	
1951-52 (2 months).			3,512-2-0	26-6-0	
				Rs.2,002-2-0	

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representative

3512-2-0
2002-2-0
1510-0-0

THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

X CROSSLEY SET-KAIKALA.

Life 15 years.

Rate of depreciation 6%

Year.	Additions	Withdrawals	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
1944-45	Rs.11,816-5-11		Rs.11,816-5-11	Rs.354-8-0	
1945-46			11,816-5-11	709-0-0	
1946-47			11,816-5-11	709-0-0	
1947-48			11,816-5-11	709-0-0	
1948-49			11,816-5-11	709-0-0	
1949-50			11,816-5-11	709-0-0	
1950-51			11,816-5-11	709-0-0	
1951-52 (2 months).			11,816-5-11	118-3-0	
				Rs.4,726-11-0	

11816-5-11
4726-11-0
7089-10-11

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

SWITCH BOARD - KARKALA.

Life 20 years.

Rate of depreciation

4.5%

Year	Additions during the year.	Withdrawals	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
1944-45	Rs.1,096-1-3		Rs.1,096-1-3	Rs.24-11-0	
1945-46			1,096-1-3	49- 5-0	
1946-47			1,096-1-3	49- 5-0	
1947-48			1,096-1-3	49- 5-0	
1948-49			1,096-1-3	49- 5-0	
1949-50			1,096-1-3	49- 5-0	
1950-51			1,096-1-3	49- 5-0	
1951-52 (2 months)			1,096-1-3	8- 4-0	
				Rs. 328-13-0	

1096-1-3
328-13-0
767-4-3

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

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THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

COOLING SYSTEM - KARKALA.

Life 30 years.

Rate of depreciation 3%.

Year.	Additions during the year.	Withdrawals	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
1944-45	Rs.1,169-11-7		Rs.1,169-11-7	Rs.17-2-0	
1945-46			1,169-11-7	35-1-0	
1946-47			1,169-11-7	35-1-0	
1947-48			1,169-11-7	35-1-0	
1948-49			1,169-11-7	35-1-0	
1949-50			1,169-11-7	35-1-0	
1950-51			1,169-11-7	35-1-0	
1951-52 (2 months)			1,169-11-7	5-14-0	
				Rs.233-13-0	

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representative

1169-11-7
233-13-0
935-14-7

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

Mains. Life 25 years.

Rate 3.6%

Year	Additions during the year	Withdrawals	Capital cost at the end of the year.	Amount of depreciation	Remarks.
	Rs. A. P	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1937-38	13- 5- 0		13- 5- 0	0- 4- 0	
1938-39	49,126- 1- 0		49,139- 6- 0	884-12- 0	
1939-40	23,849- 5-10		72,988-11-10	2,198- 4- 0	
1940-41	16,825- 4- 5		89,814- 0- 3	2,930- 7- 0	
1941-42	972- 2-11		90.786- 3- 2	3,250-13- 0	
1942-43	8- 8- 3		90.794-11- 5	3,268- 7- 0	
1943-44	- - -	1,594-15- 8	89,199-11- 9	3,268- 8- 0	
1944-45	- - -		89,199-11-9	3211 - 3- 0	
1945-46	- - -	123- 3- 8	89,076- 8- 1	3,211- 3- 0	
1946-47	2,160- 7- 0		91,236-15- 1	3,245-10- 0	
1947-48	668- 0- 6		91,904-15- 7	3,296- 8- 0	
1948-49	2,385- 0- 0		94,289-15- 7	3,351- 8- 0	
1949-50	1,523- 6- 3	85-10- 3	95,727-11- 7	3,420- 5- 0	
1950-51	1,334-12- 4	245- 3- 6	96,817- 4- 5	3,465-13- 0	
1951-52	- - -	46- 8- 0	96,770-12- 5	830-14- 0	
				Rs.39,584- 8- 0	

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

96705/14/5

64-14-0

96,770-12-5

96770-12-5

39584-8-0

180-14-5

57186-4-5

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

Transformers at Udipi 100 K.V.A.

Life 35 years.

Rate of depreciation 2-4/7%

Year	Additions during the year	Withdrawals	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
1939-40	Rs.1,547-8-0		Rs.1,547-8-0	Rs.19-14-0	
1940-41			1,547-8-0	39-12-0	
1941-42			1,547-8-0	39-12-0	
1942-43			1,547-8-0	39-12-0	
1943-44			1,547-8-0	39-12-0	
1944-45			1,547-8-0	39-12-0	
1945-46			1,547-8-0	39-12-0	
1946-47			1,547-8-0	39-12-0	
1947-48			1,547-8-0	39-12-0	
1948-49			1,547-8-0	39-12-0	
1949-50			1,547-8-0	39-12-0	
1950-51			1,547-8-0	39-12-0	
1951-52 (2 months)			1,547-8-0	6-10-0	
				Rs463-12-0	

For THE UDIPI ELECTRIC SUPPLY CORPN LTD,

Accredited Representative.

1547-8-0
463-12-0
1083-12-0

35

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

Transformer at Manipal 75 K.V.A. Life 25 years.

Rate of depreciation 3.6%

Year	Additions during the year.	Withdrawn	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
1939-40	Rs.1,547-8-0		Rs.1,547-8-0	Rs.27-14-0	
1940-41			1,547-8-0	55-11-0	
1941-42			1,547-8-0	55-11-0	
1942-43			1,547-8-0	55-11-0	
1943-44			1,547-8-0	55-11-0	
1944-45			1,547-8-0	55-11-0	
1945-46			1,547-8-0	55-11-0	
1946-47			1,547-8-0	55-11-0	
1947-48			1,547-8-0	55-11-0	
1948-49			1,547-8-0	55-11-0	
1949-50			1,547-8-0	55-11-0	
1950-51			1,547-8-0	9- 5-0	
1951-52				Rs.649-12-0	

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representatives.

1547-8-0
649-12-0
2197-4-0
897-12-0

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

Service Connections.

Life 15 years

Rate of depreciation 6%

Year	Additions during the year	Withdrawals	Capital cost at the end of the year	Amount of depreciation.	Remarks
	Rs. A. P.	Rs. A. P.		Rs.	
1938-39	2,225- 9- 9		2,225- 9- 9	66-12- 0	
1939-40	1,750- 5- 1		3,975-14-10	186- 1- 0	
1940-41	1,823- 2- 2		5,805- 1- 0	233- 7- 0	
1941-42	523- 4- 4		6,328- 5- 4	364- 0- 0	
1942-43	152- 6- 3	337- 7- 8	6,143- 3-11	379-11- 0	
1943-44	- - -	98- 0- 4	6,044- 3- 7	368-10- 0	
1944-45	103- 5- 6		6,147- 9- 1	365-13- 0	
1945-46	623-13- 5	552- 0- 7	6,218- 5-11	371- 0- 0	
1946-47	902-15- 1		7,121- 5- 0	400- 3- 0	
1947-48	673- 0- 5		7,794- 5- 3	447- 7- 0	
1948-49	1220-00	786- 1- 3	7,008- 4- 2	457-10- 0	
1949-50	195- 7- 3	179- 7- 7	7,024- 3-10	421- 0- 0	
1950-51	181- 9-10	615- 8- 3	6,590- 5- 5	421- 7- 0	
1951-52 (2 months)	3- 6- 8	49-13- 5	6,543-14- 8	65-15- 0	
				Rs.4,619- 0- 0	

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representative

6543-14-8
4619-0-0
1924-14-8

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

METERS.

Life 15 years.

Rate of depreciation 6%

Year	Additions during the year	Withdrawals	Capital cost at the end of the year	Amount of depreciation.	Remarks
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1938-39	1,844-14- 4		1,844-14- 4	55- 6- 0	
1939-40	1,030- 3-11		2,875- 2- 3	141-11- 0	
1940-41	2,088- 3- 6		4,963- 5- 9	235- 3- 0	
1941-42	228-12- 5		5,192- 2- 2	304-11- 0	
1942-43	556- 4- 0		5,748- 6- 2	328- 3- 0	
1943-44	237- 3- 0		5,985- 9- 2	352- 0- 0	(Rs.352)
1944-45	619- 4- 0		6,604-13- 2	377-11- 0	
1945-46	139-11- 8		6,744- 8-10	400- 8- 0	
1946-47	1,026- 1- 8		7,770-10- 6	435- 8- 0	
1947-48	1,317- 7- 7		9,088- 2- 1	505-12- 0	
1948-49	620-10- 8	47	9,608-12- 9	560-15- 0	
1949-50	1,352- 1- 3	1,405- 0- 3	9,555-13- 9	576- 8- 0	
1950-51	1,387- 3- 2	1,478-12- 5	9,464- 4- 6	573- 6- 0	
1951-52 (2 months)	333- 0- 6	187-11- 8	9,602- 9- 4	95- 6- 0	
				Rs.4,942-12- 0	

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

9609-9-4
4942-12-0
4666-13-4

THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

PUBLIC LIGHT FITTINGS.

Life 15 years.

Rate of depreciation 6%

Year	Additions during the year	Withdrawals	Capital cost at the end of the year.	Amount of depreciation	Remarks.
1938-39	Rs.2,059-14- 4		Rs.2,059-14- 4	Rs. 61-13- 0	
1939-40	23-11- 0		2,083- 9- 4	124- 5- 0	
1940-41			2,083- 9- 4	125- 0- 0	
1941-42			2,083- 9- 4	125- 0- 0	
1942-43			2,083- 9- 4	125- 0- 0	
1943-44		Rs.71- 3-	2,012- 5-10	125- 0- 0	
1944-45			2,012- 5-10	120-12- 0	
1945-46	1,052- 5- 7		3,064-11- 5	152- 5- 0	
1946-47	263-15- 4		3,328-10- 9	191-13- 0	
1947-48	46- 6- 0		3,375- 0- 9	201- 2- 0	
1948-49	17-12- 6		3,392-13- 3	203- 1- 0	
1949-50	14-13- 8		3,407-10-11	204- 0- 0	
1950-51			3,407-10-11	204- 7- 0	
1951-52 (2 months)			3,407-10-11	34- 1- 0	
				1,937-11- 0	

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representative.

3407-10-11
1997-11-0
1409-15-11

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THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED. Udipi.

List of materials in stores as on 1st June 1951 and handed over to the Government on 1-6-51.

S.No.	Particulars	Quantity	Prices. Rs. A. P.
1.	Iron Girders 6" x 3" x 33 ft. (bent)	1 No. ✓	- - -
2.	Iron girders -do- 8 ft.	2 Nos. ✓	28-11- 6
3.	Tubular Pole 30 ft.length	1 No. ✓	10- 0- 0
4.	Wooden Pole 28 ft.	1 No.	15- 0- 0
5.	Wooden cross arms, single phase	3 Nos.	2- 4- 0
6.	Pole caps 3" dia.	1 No. ✓	0- 8- 9
7.	Pole caps 4" dia.	4 Nos. ✓	4-14- 0
8.	Pipe support 1" pipe	1 No. ✓	1- 5- 0
9.	L-Clamps for base plates	23 Nos.	3- 9- 6
10.	Gerell clamps for 6" girders	64 Nos. ✓	1-11- 0
11.	Stay clamp for 1" conduit pipe	32 pairs ✓	24- 1- 0
12.	Miscellaneous clamps	16 Nos. ✓	10- 4- 0
13.	M.S. Bolts & Nuts 1/2" x 2"	31 Nos. ✓	6- 1- 7
14.	-do- ¾" x 1¼"	42 Nos. ✓	7-14-11
15.	-do- 3/8" x 1"	62 Nos. ✓	3- 5- 3
16.	G.I. Bolts and Nuts ¾" x 1" (Nusted)	15 Nos. ✓	0-10- 0
17.	-do- ¾" x ¾" "	135 Nos. ✓	4- 1- 6
18.	Zinc Bolts and nuts ¾" x ¾" "	150 Nos. ✓	1- 8- 6
19.	-do- ¾" x ¾"	1707 Nos. ✓	28-10-11
20.	M.S. Washers 3/8"	64 Nos. ✓	3-10- 4
21.	M.S. Flat ¾" x 1¼"	24 ft. ✓	7-12- 0
22.	Conduit pipe ¾"	18 ft.	11- 3- 11
23.	Conduit pipe 1"	8 ft.	4-13- 8
24.	Conduit Bend ¾"	1 No.	0- 6- 0
		C/o:	182- 8- 4

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S.No.	Particulars	Quantity	Price.
	B/f:		182- 8- 4
28.	G.I. Pipe ½"	12 ft. ✓	6- 0- 0
26.	G.I. Pipe 1"	15 ft. ✓	15- 0- 0
27.	G.I. Bend ½"	2 Nos. ✓	2- 3- 4
28.	G.I. Bend 1"	1 No. ✓	1- 3- 0
29.	G.I. Elbow ½"	1 No. ✓	0- 3- 0
30.	G.I. Elbow 1"	2 Nos. ✓	1- 0- 0
31.	G.I. Coupling ½"	1 No. ✓	0- 2-10
32.	G.I. Coupling 1"	3 Nos. ✓	0-11- 0
33.	G.I. Coupling 1½"	26 Nos. ✓	16- 5- 0
34.	G.I. Check-nut ½"	1 No. ✓	0- 2-11
35.	G.I. Check-nut 1"	8 Nos. ✓	0- 9- 6
36.	G.I. Plates 4" x 4" x ½"	4 Nos. ✓	- - -
37.	G.I. Tee 3" x 2"	1 No. ✓	0-14- 2
38.	G.I. Reducer 2" x 1½"	1 No. ✓	3- 2-11
39.	G.I. Union 2"	1 No. ✓	6- 7-10
40.	Gate vale 2"	1 No. ✓	22-15- 7
41.	G.I. Reducer - old 1½" x ½"	1 No. ✓	- - -
42.	Iron screws ½"	43 Nos. ✓	0-10- 9
43.	Iron screw 1½" (rusted)	74 Nos. ✓	0-12- 8
44.	Iron screw 2"	330 Nos. ✓	13-14- 4
45.	Iron screws 2½"	229 Nos. ✓	6- 3-10
46.	Iron screws ½"	120 Nos. ✓	2- 0- 8
47.	Brass Screws 5/8"	90Nos. ✓	8-11- 2
48.	Wire Nails ½"	3½ lb. ✓	0-16- 5
49.	B.C.Wire No.2 in pieces	10 lbs. ✓	5- 8- 0
50.	B.C.Wire No.4	100 lbs.	85- 4- 3
		C/o:	392- 7- 6

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S.No.	Particulars	Quantity	Price.
			Rs. A. P.
	B/f:		392-7-6
61.	B.C. Wire No.8	6 lbs. ✓	6- 0- 0
62.	T.C. Wire No.14	4 lbs. ✓	12- 8- 9
63.	G.I. Stay wire stranded	93½ lbs. ✓	83- 8- 0
64.	G.I. Wire No.7/14	3025 lbs. ✓	908-13- 7
65.	G.I. Wire No.7/16 - Rusted	177 lbs.	1- 5- 0
66.	G.I. Wire No.8	13½ lbs.	10- 4- 6
67.	G.I. Wire No.10	4 lbs. ✓	3- 8- 0
68.	Copper sheets	4 Lbs. ✓	4- 8- 8
59.	Pin Insulators 11 K.V.	10 Nos. ✓	73- 6-11
60.	Bird Guards 11 K.V.	10 Nos.	87- 3- 3
61.	L.T. Shackles 3" x 3½"	13 Nos.	38- 3- 6
62.	L.T. Pin Insulators	34 Nos. ✓	77- 7- 4
63.	Stay rod 6 ft.	3 Nos. ✓	69- 0- 0
64.	Double end screw connectors	7 Nos. ✓	42- 3- 6
65.	G.I. Thimbles	10 Nos. ✓	0-15- 0
66.	T-Joint box, used one, Twin-core	1 No. ✓	7- 4- 3
67.	T-Joint boxes 4 core used ones	4 Nos. ✓	23- 0- 0
68.	End boxes, Bak.	6 Nos. ✓	23- 9- 4
69.	T-erminal box	1 No. ✓	20- 0- 0
70.	Shellac Varnish Bottles	5 Nos. ✓	15-11- 8
71.	Empire Tape	1 roll ✓	8-13- 3
72.	Asbestos Rope	4 lb. 14 oz. ✓	16- 4- 4
73.	Lamp holders, Brass B.C.	9 Nos. ✓	5-13- 9
74.	Wall Plug	1 No. ✓	
75.	Wall plug bases only	2 Nos. ✓	2-15- 1
		C/o:	1855- 11- 0

S.No.	Particulars.	Quantity	Price. Rs. A. P.
	B/f:		1855- 11 - 0
76.	Water tight switches, 10 amps.old	2 Nos.	1-12- 6
77.	T.W.Board 6" x 8"	7 Nos.	2-10- 0
78.	-do- 9" x 12"	2 Nos.	2- 4- 8
79.	T.W.Plugs	253 Nos.	4-11- 0
80.	T.W.Round Blocks	6 Nos.	0- 8- 0
81.	T.W.Cleats	326 prs.	9- 8- 8
82.	Ceiling Roses, Porcelain	7 Nos.	4-12- 8
83.	Section fuses, aerial, nut type 30 amps.	11 Nos.	19-10- 0
84.	Section fuses aerial nut type 60 amps	23 Nos.	72- 2- 8
85.	Rubber sheet 1/16"	8 lbs.	10- 8-10
86.	Klingerite packing 1/16"	21½ lbs.	91- 6- 0
87.	Fuse wire No.33	2½ lbs.	8- 7- 7
88.	" 30	1 lb.	3- 8- 3
89.	" 26	¼ lb.	0-11- 7
90.	" 24	¼ lb.	0-11- 2
91.	" 20	1/4 lb.	0-10- 1
92.	" 2 amps.	3/4 lb.	4- 5- 9
93.	Sealing Wire	7 oz.	4- 1- 6
94.	Wire nettings	118 sets	37- 7-10
95.	Street Light pipe 3/4"	5 nos.	100- 0- 0
96.	Double cone reflector, 12" (used ones)	4 Nos.	24- 0- 0
97.	Black Bitulin paint	20 gals.	180- 0- 0
98.	Red Oxide paint	35 gls.	308- 2- 6
99.	Lamp.15 watts D.C. (3 Nos.)	3 Nos.	10-11- 9
100.	Hemp packing	6 lbs.	5- 6- 2
102.	Leather Washers	103 nos.	10-13- 9
	C/o:		2745-9-8

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S.No.	Particulars.	Quantity	Price.
	B/fs		2,745- 2- 8
104.	Enamelled Notice Boards	36 Nos. ✓	- - -
105.	Hydrochloric Acid	3 bottles ✓	12- 6- 2
106.	Meter, single phase, 2.5 amps.BIC	2 Nos. ✓	58- 4- 7
107.	-do- 5 amps. "	3 Nos. ✓	90- 0- 0
108.	-do- 10 amps. "	2 Nos. ✓	44- 3-10
109.	" Single phase Ferranti 2.5 amps.	1 No. ✓	27- 7- 3
110.	-do- 5.0	1 No. ✓	32-13- 4
111.	-do- 10.0	1 No. ✓	27-12- 0
112.	-do- L & G 2.5 amps.	4 Nos. ✓	109-12- 0
113.	-do- L & G 20	1 No.	27-12- 0
114.	V.I.R. cable 1/18 single core	172 yds.	34-15- 4
115.	W.P.Cable 3/~~25~~ 22 Twin-core	27 198 yds ✓	~~138- 9- 3~~ 11-6-3
116.	Enamelled Number plates	47 Nos. ✓	11-12- 0
117.	W.P. Cable 3/20 Twin-core	196 yds. ✓	138- 9- 3
118.	V.I.R.Cable 7/20 3.Core	46 yds ✓	23- 0- 0
119.	Fuse Units 15 amps.	2 Nos. ✓	3-10- 8
120.	Double Pole Switch damaged	1 No. ✓	21- 6- 0
121.	Switches 30 amps.Double Pole I.C.	2 Nos. ✓	48- 4- 2
122.	Wire Brushes	5 nos.	5-15- 5
123.	Paint	1/2 gln.	14- 9- 1
124.	Porcelain "A" Connectors	23 nos.	5-15- 9
125.	Neutral connector-Bakelite	1 No. ✓	0-14- 0
126.	Emery Sheet, rough	14 sheets ✓	5-13- 4
127.	Cement in solid condition	@ 126 lbs. ✓	5-13- 3
128.	Hoyts Metal 1st quality	6 lb.14 oz. ✓	22- 4- 2
129.	-do- IInd quality	45 lb.15 oz. ✓	123-14- 3
		C/o:	3681- 4 -9

S.No.	Particulars	Quantity	Price.
	B/f:		3681-4-9
130.	Lamp holder 5/8" E.S.	9 Nos. ✓	22-10- 8
131.	Rubber Cord 1/4"	5 ft. ✓	- - -
132.	W.I. Split Pulley 40" x 6" x 4"	1 No. ✓	7- 4- 0
133.	" 48" x 8" x 4¾"	1 No. ✓	287-11- 0
134.	Split Pins 3/16"	22 Nos.	2-12- 7
135.	Ratchet balls for Bl.Engine	7 Nos. ✓	3- 8- 9
136.	Carbon Brushes 1½" x 1½" x 7/16"	2 Nos. ✓	8- 3- 3
137.	Grinding P aste	1 tin ✓	2- 0- 6
138.	Nonreturn valve guide & spindle for V.H.set	1 No. ✓	15- 0- 0
139.	Diesel Fuel Oil	2368 glns.	3172- 1- 6
140.	Lub.Oil D.T.E.No.4	168.1 " ✓	883-14- 6
141.	Lub.Oil - Rubrax Heavy	45 glns ✓	127- 7- 4
142.	Transformer Oil	25.7 " ✓	117-11- 0
143.	Muddy Oil	100.0 " ✓	
144.	Transformer 25 KVA.	1 No. ✓	2883- 0-10
145.	Empty Barrels	243 Nos.	2299- 5- 0
146.	Current coils for 5 amps.BIC.Motor	3 Nos. ✓	34- 1- 0
147.	-do- 2.6 -do-	2 Nos. ✓	16- 8- 0
	(Materials under transit for which Railway receipts are received) 148.Stay Wire ...	3894 lbs. ✓	1606- 1- 1
149.	Pump 3 H.P.with Motor - 2900 RPM. 400/440V 50 cycles drip-proof, squirrel-cage A.E.I.	1 No. ✓	622-14- 7
150.	Motor A.C. 3 H.P. 3 Phase Induction with shaft etc.	1No. ✓	346- 0- 0
	Add: Cost of spares as per list ✓ Please see page 57		1618- 1- 1
	Add: Value of surplus stores handed over as per list ✓ Please see page 57		4698- 0- 0
			2871- 1- 1
			1800- 0- 0
		Rs.	4671- 1- 1

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD,

Accredited Representative.

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED. Udipi.

List of spare parts of Engines in Power House stores as on 1st June 1961.

V-8-M Engine:

Big-end bearing with bolts	2 sets.	
Big-end bearing without bolts	1 set	
Springs for Exh.& Inlet valves	3 Nos.	
Valve guides	9 nos.	
Spring Cups	5 Nos.	
Camp rollers with pins	5 Nos.	
Filter Inserts	3 Nos.	
Plunger with guide bush for fuel pump	2 Nos.	
Bush with nozzle needle	5 Nos.	
Main bearing without bolts	1 set.	
Cylinder head packings	7 nos.	
Small flanges	3 Nos.	
Cone	1 No.	
Jointing flanges	4 Nos.	
Cone joints for automiser	3 Nos.	
Brass connectors for circuit breaker	6 sets.	
Ball bearings for Genera-tor	2 Nos.	
Automiser springs	6 Nos.	
S-tarter Valve springs	2 Nos.	
Automiser bracket	1 No.	
Compressor cork for cylinder head	2 Nos.	
Exhaust testing cork	1 No.	Rs.3,256-10- 0

L.H.R.Gans Engine 150 H.P.

Antichambers	2 Nos.	
Valve guides	3 Nos.	
Fuel pipe bush rod	16 Nos.	
Compressor rings old	10 Nos.	
Big end bearing without bolt	1 set	
Brass Bush for gudgeon pin	1 No.	
Gudgeon Pins	3 Nos.	
Helical gear for fuel pump	1 No.	
Main bearing for flywheel side without bolts	1 set.	
Roller type followers	3 Nos.	
Valve rocker	1 No.	
Inner valve springs	4 Nos.	
Governor spring	1 No.	
Fuel Injector springs	2 Nos.	
A-utomisers	4 Nos.	Rs.1,942- 9- 0

BLACKSTONE ENGINE 48 H.P.:

Gudgeon Pin	1 No.	
Main Bearing without bolts	2 sets.	
Big-end bearing with damaged bolt	1 set.	
Shafting 3" with flange	4 feet	Rs. 784- 8- 0

MISCELLANEOUS SPARES:

Power Rotary Pump (Not o in condition)	1 No.	
Speedometer 200/2000 Belt-drive		
Ball bearings assorted single & double row	19 Nos.	
Cylinder head packings	7 nos.	
Karkala Crossley Engine spares		22- 0- 0
		Rs.6,082- 8- 0

Please see 2 corrections on page.

for THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

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THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED, UDIPI.

List of surplus materials in stores as on 1st June 1961.

1.	G.I. Bend 1 1/2" old	1 No.	
2.	Conduit bend 3/4"	1 No.	
3.	Conduit elbow 3/4"	1 No.	
4.	G.I. Checknut 1"	2 Nos.	
5.	G.I. Tee 1/2" x 1½"	1 No.	
6.	G.I. Thimbles	35 Nos.	
7.	Iron pulleys for transformers	8 Nos.	No value.
8.	G.I.Bolts 4" long with nuts	90 Nos.	
9.	Iron bend 2 1/2"	2 Nos.	
10.	Iron flange 2 1/2"	1 No.	
11.	Iron plug 3"	1 No.	
12.	Conduit coupling 3/4"	6 Nos.	
13.	Street light bracket flowers	33 Nos.	No value.
14.	Crane Brackets 2½' x 2½' x 6" face	8 Nos.	
15.	Clamps for above brackets	6 prs.	
16.	Wooden fuse boxes	1 No.	
17.	G.I. Pipe 2 1/2"	3 ft.	
18.	G.I. Coupling 3"	2 nos.	
19.	Teakwood frames 3' square	2 Nos.	
20.	Round rings for Hand cart old	1 pair	
21.	Centre Axle, Old for hand cart	1 No.	
22.	V-Sockets	6 Nos.	
23.	I-Sockets	9 Nos.	
24.	L-clamps	16 Nos.	
25.	Old and used transformer oil	58 glns.	
26.	Misc.Bolts and nuts	115 lbs.	
27.	Scrap iron mixed	425 lbs.	
28.	Iron frames, flat, angle, etc.	300 lbs.	
29.	G.I. Wire No.8 pieces	33 lbs.	
30.	Old cable boxes, indoor	3 nos.	
31.	Bus bar insulators	11 Nos.	
32.	Earth pipe 1 1/2" old, 6' long	1 No.	
33.	" 1" 4'	1 No.	
34.	Stay rod old	1 No.	
35.	Bus bar copper	~~1 No.~~ 23 lbs.	
36.	Copper wire pieces including copper wire got after the V.I.R.& W.P.condemned cable burnt	64 lbs.	
37.	U.G. Cable pieces, old:		
	2 core 3/20 in 8 pieces 16', 23', 18', 33', 8', 9', 6', 7'	126 ft.	
	3 core 7/16 in 4 pieces 27', 12'6", 10', 4'	53 ft.6"	
	4 core, in 6 pieces 9', 10', 13', 21', 4'9", 11'	68'9"	
	3 core,	27 feet.	Rs.1,500- 0- 0
			Rs.1,500- 0- 0

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representative.

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

List of materials in stores as on 1st June 1951 at Karkala and handed over to Government.

S.No.	Particulars.	Quantity	Value
			Rs. A. P.
1.	Diesel Oil	728 glns. ✓	826-12- 8
2.	Lubricating oil (Rubrex Heavy)	38 glns. ✓	118-15- 8
3.	Stay clamps for girder 6" x 3"	3 nos. ✓	6- 4-11
4.	Lamp holders B.C.	2 Nos. ✓	1- 6-10
5.	Lamp of 40 watts B.C.	7 Nos. ✓	8- 0- 3
6.	L.T.Shackle Insulators	2 Nos. ✓	4-12- 0
7.	6 L.T. Pin Insulators	46 Nos. ✓	36- 6- 8
8.	S.C.Wire No.2 (in bits)	36 lbs. ✓	18-12- 0
9.	G.I. Wire No.8 "	10 lbs.	2-12- 5
10.	-do- No.10	½ lb. ✓	0- 7- 6
11.	Earth clamps for wooden poles	1 pair ✓	0- 8- 3
12.	Stay clamps for wooden poles	2 pairs ✓	1- 0- 2
13.	G.I. Wire No.7/16	3 lbs. ✓	0- 9- 0
14.	Double-end connectors	3 Nos. ✓	0- 1- 6
15.	T.W.Boards	10 Nos.	2- 2- 3
16.	T.W.Chats	23 Nos. ✓	0-12- 0
17.	G.I. Elbow 1-1/2"	1 No. ✓	0- 3- 6
18.	G.I. Elbow 1/2"	4 Nos. ✓	0- 8- 0
19.	G.I. Couplings 1"	1 No.	0- 1- 3
20.	G.I. Couplings 1-1/2"	2 Nos. ✓	0- 6- 0
21.	G.I. Pipe 1"	4 ft.4" ✓	1- 1- 4
22.	Rail Pole (in 2 pieces)	1 No. ✓	15- 0- 0
23.	Iron Girder 6" x 3" (bent)	1 No. ✓	30- 0- 0
24.	V.I.R.Wire 1/18" S.C. (scrap)	282 yds. ✓	57-12- 7

C/o: 1144-5-9

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S.No.	Particulars	Quantity	Price.
	B/f:		1144-5-9.
25.	Wooden poles	2 Nos. ✓	23- 0- 0
26.	Cross arm clamps for 6" x 32'	1 No. ✓	2- 4- 0
27.	Fuse Units 15 amps.	5 Nos. ✓	5-13- 4
28.	Meter 2.5 amps. D.I.C.	1 no. ✓	27- 7- 3
29.	T.W.Plugs	16 Nos. ✓	0- 5- 4
30.	Hacksaw blades	2 Nos. ✓	0- 6- 7
31.	Nail pole X-arm clamps.	1 No. ✓	1- 8- 0
32.	Joint Box C.I. & W.G.	6 Nos. ✓	43- 9- 6
33.	Stay Bows	2 Nos. ✓	- - -
34.	L-clamps	14 Nos. ✓	1- 9- 8
35.	I.C.cut-outs	2 Nos. ✓	3- 7- 8
36.	A .Connectors	8 Nos. ✓	2- 8- 0
37.	Back end box	4 Nos. ✓	15-12- 0
38.	Stay rods	2 Nos. ✓	5- 8- 4
39.	Bricks flat	240 Nos.	- - -
40.	Empty Kerosene tins	2 Nos.	- - -
41.	W.P.,T.C.S/20	20 ft. ✓	5- 0- 0
42.	Triple pole starter	1 No. ✓	- - -
43.	Enamel Dangor Board	1 No. ✓	1- 2- 6
44.	G.I.Wire No.7/14	8 lbs. ✓	1- 8- 0
45.	G.I. Pipe 1/2"	25 ft. ✓	4- 8- 0
46.	Diesel Oil empty barrels	82 Nos. ✓	491- 0- 6
47.	G.I. Bend 1/2"	1 No. ✓	0- 2- 4
48.	G.I.Couplings 1/2"	1 No. ✓	0- 4- 0
			Rs.1780- 9- 9

As per p53 ante — 23711-1-2
As per this page 1780-9-9
Total — 25491-10-11

for THE UDIPI ELECTRIC SUPPLY CORPN. LTD.
Accredited Representative.

63

THE UDIPIT ELECTRIC SUPPLY CORPORATION LIMITED.

LIST OF FURNITURE & FITTINGS AS ON 1-6-1951

S.No. Udipi	Particulars	Quantity	Price Rs.	A.	P.	Remarks
1.	Petromax Lights, Baby	2 nos.	32	0	0	1 Fair & 1 not in order
2.	Iron Safe, 24" wooden stand.	1 no.	93	3	7	
3.	Almirah, Jackwood 6' x 3'6" x 1'6"	1 no.	12	4	8	
4.	" Teakwood	1 no.	14	13	0	
5.	" 5' x 3'6" x 1'3"	1 no.	12	13	0	
6.	" 3'6" x 2'6" x 1'	1 no.	10	13	0	
7.	Table with glass Top	1 no.	25	0	0	
8.	" with 2 drawers 4' x 30"	1 no.	12	0	0	
9.	" " 3'6" x 30"	1 no.	9	0	0	
10.	" " 34" x 28"	1 no.	4	8	0	
11.	" " 47" x 30"	1 no.	12	0	0	
12.	" works. (Old)	1 no.	10	0	0	
13.	Chairs with Arms	6 no.	19	2	0	2 nos. fair 4 nos. broken
14.	Stool 21" x 21"	1 no.	3	0	0	
15.	Stools, 15" x 16"	7 nos.	7	4	0	
16.	Back Bench, 6 feet long	1 no.)	14	4	11	
17.	Notice Boards, 3' x 2'	2 nos.)				
18.	Meter testing Table with shelves	1 no.	104	14	7	
19.	Iron stand for oil drums	1 no.)	37	13	6	
20.	Tolls Box, 30" x 36"	2 nos)				
21.	Table Timepiece	1 no.	4	8	0	
22.	Office Clock, Regulator	1 no.	20	4	0	
23.	Remington Typewriter, Sixteen	1 no.	192	0	0	
24.	Wooden letter Trays.	4 nos.)				
25.	Wooden Shelves	2 nos.)	43	0	0	
26.	Benches, 3 feet long	2 nos.)				
27.	Cash Counter	1 no.)				
28.	Lantern	1 no.	1	9	0	
29.	Torch Light, 2 cells.	1 no.	7	0	0	
30.	Chairs with 2 arms, new	2 nos.	28	0	0	
			821	3	3	
KARKALA						
	Table	1 no.)	22	4	0	
	Table with 2 drawers	1 no.)				
	Chair	1 no.	3	0	0	
	Chair folding	2 nos.	8	0	0	
	Work shop table	1 no.		..		
			854	7	3	
	Head Office Embosing seal	1 no.	35	0	0	
			889	7	3	

Madras 3-12-51

rl

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

Furniture & Fittings.

Life 20 years.

Rate of depreciation 4.5%

Year	Additions during the year.	Withdrawals	Capital cost at the end of the year	Amount of depreciation.	Remarks.
	Rs. A. P.		Rs. A. P.	Rs A- P.	
1937-38	Rs. 58- 9- 6		58- 9- 6	1- 5-P	
1938-39	513-10-11		572- 4- 5	14- 3- 0	
1939-40	73- 8-11		645-13- 4	27- 6- 0	
1940-41	201- 4- 5		847- 1- 9	33- 9- 0	
1941-42	7- 5- 6		854- 7- 3	38- 5- 0	
1942-43	- - -		854- 7- 3	38- 7- 0	
1943-44	- - -		854- 7- 3	38- 7- 0	
1944-45	7- 0- 0		861- 7- 3	38- 8- 0	
1945-46			861- 7- 3	38-12- 0	
1946-47			861- 7- 3	38-12- 0	
1947-48			861- 7- 3	38-12- 0	
1948-49	28- 0- 0		889- 7- 3	39- 6- 0	
1949-50			889- 7- 3	40- 0- 0	
1950-51			889- 7- 3	40- 0- 0	
1951-52 (2 months)			889- 7- 3	6-11- 0	
				472- 8- 0	

(Manager of Bank)

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative

889-7-3
472-8-0
416-15-

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THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

Schedule of vehicles as on 1st June, 1951.

Cycle - PHILLIPS with light	1 No.	Rs.149-1-0

For THE UDIPI ELECTRIC SUPPLY CORPN LTD.

Accredited Representative.

Madras
3.12.51

(Please read first)

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THE UDIPI ELECTRIC SUPPLY CORPN.LTD.

Vehicles.

Life 7 years

Rate of depreciation 12.86%

Year.	Additions during the year.	Withdrawals	Capital cost at the end of the year.	Amount of depreciation.	Remarks.
1946-47	Rs.149-1-0		Rs. 149- 1- 0	Rs. 9- 9- 0	
1947-48			149- 1- 0	19- 3- 0	
1948-49			149- 1- 0	19- 3- 0	
1949-50			149- 1- 0	19- 3- 0	
1950-51			149- 1- 0	19- 3- 0	
1951-52 (2 months)			149- 1- 0	3- 3- 0	
				Rs.89- 8- 0	

(Above plant)

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

149-1-0
89-8-0
59-9-0

The Madras Electric Supply Corp. Ltd.

List of Tools & Instruments: handed over as on 1-6-51

Double end spanners 1/2" X 3/8"	2 nos.		1- 2- 9
Box spanner set with 8 spanners	1 set		6-10- 0
Tin Cutter	1 no.		2- 0- 0
Screw Driver 12" long	2 nos.		7-12- 0
Cutting Plier 8"	2 nos.		10- 1- 8
Ratchet Drill Bits,	4 nos		14- 7- 6
Screw wrench No.18	1 no.		30- 3- 3
Bench Vice No.3	1 no.		33- 8- 0
Bench Vice for Pipes welded	1 no.		12- 2- 9
Table Vice, 5"	1 no		24- 0- 0
Feeler Guage in inches	1 no		18-15- 9
Feeler Guage in M.M.	1 no.		12- 8- 0
Spirit level No.34 Stanely.	1 no.		13-8- 0
Spirit level wooden, 6"	1 no.		1-15- 6
File, flat 10" Rough	1 no.		1- 6- 3
File, flat 10" smooth	1 no.		1-12- 9
File, round 10" rough	1 no.		1- 1- 0
File, half-round 8" rough	1 no.		1- 2- 6
Razor stone.	1 no.		1-10- 0
Hammer, 2 lbs.	1 no.		1-12- 0
Zinc oil trays.	5 nos		1-15- 0
Electric Blower (Coil burnt)	1 no		149-13- 0
Square footrule (T.Square)	1 no.		2- 0- 0
Double end spanners, 5/8" X 1/2"	3 nos.		12-15- 9
Screw Driver 8"	1 no.		1- 2- 0
Hatch Cutter	1 no.		3- 8- 0
Chauffing knife.	1 no.		5- 0- 0
Draw Vice with 1 key	2 nos.		42 - 8- 0
Safety leather belt.	1 no		16- 2- 0
Sealing Plier	1 no.		17- 0- 9
Crow Bar 6 feet length	2 nos.		13- 3- 6
Hammetty	1 no.		3- 4- 0
Pulley Block, single	1 no.		5-14- 6
Pulley Block, Double.	1 no.		9- 9- 9
Hacksaw Frame.	1 no.		1- 8- 0
Measuring Tape, 100 feet length	1 no.		35- 8- 9
Pipe wrench, Chain (chain broken)	1 no.		4- 1- 3
Hand Lamps, Bakelite	2 nos.		6- 8- 0
Screw Driver for meter testing	1 set		1- 4- 1
Iron Frames for Ratchet Drilling.	2 nos.		1- 8- 0
Rat Traps.	1 no.		0-12- 0
Ladder, 20 feet length	1 no.		10- 0- 0
Pipe cutter	1 no.		12- 5- 3
Die sets from 1/2" to 2" complete	1 set)		
do 1/2" to 1" complete	1 set)		60-12- 0
do 3/4", 5/8" & 1" for cond.pipe	1 set)		
Double folding footrule. 2 feet.	1 no.		1- 2- 6
Galvanised Tank, 6 feet length	1 no.		6- 0- 6
Oil syringe.	1 no.		3- 0- 0
Letters weighing machine.	1 no.		3- 0- 0
Megger, Vignols, 500 Volts	1 no.		299- 4- 0
Sub-standard Meter rotating.	1 no.		432-10- 2
Drawing Table, 3'6" X 2'6"	1 no.		104- 7- 6
Weighing machine, Platform, Avery up to 650lb.	1 no.)		216- 7- 0
" " small up to 28 lbs.	1 no)		
Stream line Filter	1 no.		381- 2- 0
Meter Testing Board.	1 no.		23- 9- 3
		Rs.	2086- 8- 5

For THE UDIPI ELECTRIC SUPPLY CORPORATION, LTD.,

Resident Engineer.

(PTO)

Madras 3.12.51

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative

(Item from page) 73

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

LIST OF TOOLS AND INSTRUMENTS AT KARKALA AS ON 1-6-1951.

1.	Spanners, 5/8" x 1/2"	2 nos.	Rs.	1	7 6
2.	Spanners, 3/8" x 1/2"	1 no.		0	9 6
3.	Flat Vice	2 nos.		5	0 0
4.	Pic Axe	1 no.		2	4 0
5.	Mamutties	2 nos.		4	3 0
6.	Screw Driver 12"	1 no.		4	8 6
7.	Screw Driver small	1 no.		0	10 0
8.	Hacksaw Frame	1 no.		1	6 0
9.	Carpenters Plane	1 no.		1	14 0
10.	Life Belt	1 no.		16	2 0
11.	Auger	1 no.		1	0 0
12.	Spirit Level	1 no.		1	15 6
13.	Gas Plier, 8"	1 no.		1	4 0
14.	Cutting Plier, insulated	1 no.		6	14 0
15.	Carpenters' Saw, for wood	1 no.		0	14 6
16.	Cutting Plier Ordinary	1 no.		2	12 0
17.	Hammer, 2 lbs. ball	1 no.		0	10 0
18.	" 8 lbs.	1 no.		1	2 2
19.	" 2½ lbs.	1 no.		0	14 0
20.	" 1/2 lb. sledge	1 no.		0	7 6
21.	" 1/2 lb. ball plane	1 no.		0	7 6
22.	Screw Driver 9"	1 no.		0	10 0
23.	Scissor	1 no.		0	8 0
24.	Flat Kkk File, 12"	1 no.		1	14 0
25.	Pipe wrench No. 18	1 no.		9	0 0
26.	Half round file	1 no.		11	0 0
27.	" " "	2 nos.		4	8 0
28.	Box spanner set	1 set		5	0 0
29.	Box spanner No. 17	1 no.		3	0 0
30.	Chisel, 1/2"	1 no.		0	8 0
31.	" 3/4"	1 no.		0	10 0
32.	" 1½"	1 no.		0	12 0
33.	Bench Vice	1 no.		31	8 0
34.	Blow Lamp.	1 no.		6	8 0
35.	Copper Pot	1 no.		4	14 0
36.	Monkey Spanner 10"	1 no.		3	12 0
37.	Iron Pulley for well	1 no.		1	8 0
38.	Ladder (not in good conditions)	1 no.		2	8 0
39.	Torch Light 3 cell	1 no.		3	8 0
40.	Drilling bits	2 nos.		1	0 0
			Rs.	148	13 7

Add Clothing etc. from Previous page 3 — 2086-8-5
Total — 223-5-6
For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Madras
3-12-51.

Accredited Representative

(Page 71 contd) Previous page — 2086-8-5
148-13-7
This page
Total 2235-6-0

75

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

Cost of printed books etc., handed over to Government on 1-6-1951.

KARKALA:

Bill books - domestic	3	Rs. 5- 4- 0
Receipts Books	23	43-13- 6
Punching machine	1	3- 0- 0
Issue voucher pads	1	3- 0-0
Meter reading book	1	2-12- 0
Account ledger	1	19- 0- 0
		Rs.76-13- 6

Madras
3-12-51

FOR THE UDIPI ELECTRIC SUPPLY CORPN. LTD.
FOR THE MECHELEC ENG. CO. LTD.

Managing Director. Managing Agents.

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THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED.

Details for prepaid expenses as on 31-5-1951.

1. License fees to the Udipi Municipality for the period 1-6-1951 to 31-3-1952	Rs.125-	0- 0
2. License fees to the Panchayat Board for the period 1-6-51 to 31-3-52	80-	0- 0
3. Insurance premium for the period 1-6-51 to 15-11-51	97-	9- 6
4. Rent of Udipi Power-house from 1-6-51 to 31-10-51	114-	9- 4
	307-	8-10
5. Companies tax paid to Corporation of Madras for the period 1-6-51 to 31-10-51	66-	10- 8
6. Rent of H.O.prepaid for the month of June 1951	33-	0- 0
LEDGER BALANCE:	Rs.406-	13- 6

Madras
3-12-51.

FOR THE UDIPI ELECTRIC SUPPLY CORPN. LTD.
For THE MECHELEC ENG. CO. LTD.

Managing Director. *Managing Agents.*

Details for II-f.

THE UDIPI ELECTRIC SUPPLY CORPORATION LIMITED, MADRAS.

Amounts due to consumers.

	Rs. A. P.
1. Security deposit of Existing metered consumers at Udipi	9,035- 0- 0
2. Security deposit of disconnected metered consumers at Udipi	450- 0- 0
3. Security deposit of Existing metered consumers at Karkala	855- 0- 0
4. Security deposit of disconnected metered consumers at Karkala	40- 0- 0
5. Security deposit of flat-rate consumers at Udipi (Existing and disconnected)	377- 6- 0
6. Security deposit of flat-rate consumers at Karkala (Existing and disconnected)	182- 8- 0
	10,939-14- 0
Interest @ 3% on item 1 and 3 above, for two months	49- 7- 0
Other amounts payable to consumers:	
1. Service connection final bill balance amounts as per list	210- 6-11
	11,199-11-11
Less: Amounts due by consumers as per list	9,658- 7-11
Net amount	Rs.1,541- 4- 0

Amounts due by consumers:

Sundry Debtors for service connection as per list	248- 6- 4
Sundry Debtors for materials supplied	237- 0- 0
Consumers, Udipi	6,927-10- 9
Bazaar Light consumers, Udipi	434-13- 2
Canara Land Investments, Udipi	406- 8- 6
Municipality, Udipi	245-13- 5
Consumers, Karkala	922-11-10
Bazaar light consumers, Karkala	194-10- 2
Panchayat Board, Karkala	11013 - 9
	Rs.9,658- 7-11

For THE UDIPI ELECTRIC SUPPLY CORPN. LTD.

Accredited Representative.

5

L.F.43

THE UDIPI ELECTRIC SUPPLY CORPORATION LTD.

Sundry Creditors for Interest a/c as on 31-8-1951.

Deposits of existing metered consumers at Udipi	Rs.9,035- 0- 0
Deposits of existing metered consumers at Karkala	855- 0- 0
	Rs.9,890- 0- 0

Interest on above @ 3% per annum for 2 months April & May 1951 — Rs.49-7-0.

3.12.51

FOR THE UDIPI ELECTRIC SUPPLY CORPN. LTD.
For THE MECH.ELEC ENG. CO. LTD.

Managing Director. *Managing Agents.*

PWD

(X) Statement of Compensation in respect of the undertakings sanctioned for Indipi. elect. undertaking

S.No	Name of asset	Rs. as ps	Ref to Enclo
1	Buildings A	13,103 14 9	Comp 2 of A
2	Plant & machinery	22,399 9 3	B comp in A
3	Mains	56,563 4 5	C comp in A
4	Transformers	1,980 13 -	D comp 10 in A
5	Service Connections	1,924 14 8	Para 9, p 11 of A
6	Meters on hire	4,666 13 4	Para 12, p 11 of A
7	Public light fittings	1,409 15 11	Para 11, p 11 of A
8	Vehicles	59 9 -	Para 13, p 13 of A
9	Furniture & instruments	416 15 3	N comp 13 in A
10	Tools & instruments	2,235 6 -	Para 14, p 13-14 of A
11	Stock of Stationery	76 13 6	Para 15, p 14 of A
12	Intangible assets	14,624 7 7	Para 17, p 14 of A
13	Stores & spares	20,987 14 5	R comp 16 of A
14	Solatium	16,763 9 2	Para 19, p 15 of A
		1,57,214 0 3	X comp 18 of A
	~~less Solatium~~	~~5 4 0~~	M comp 1 of A
	Gross Compensation	~~157,208 12 3~~	

B

Deductions

i)	Deposits already made	91,500 - -
ii)	Loss due to non-handing over of Land,	35 - -
(iii)	~~Solatium deducted~~	Para 5 of A
(iv)	Consumers Security deposits less amount due from Consumers	2,118 19 1
	Total deductions	93,658 13 1
	Compensation Payable (A-B)	63,555 3 2

1,57,214 0 3
93,658 13 1
63,555 3 2

63,555

24/5/52

(XX)

(XX)

Extract of note from G.O.Ms.No.4720 dated 19.11.52 regarding payment of compensation for Narasaraopet company electrical undertaking.

Legal (OP) Dept.

(XX)

Portion marked E on p.29 ante: The licensee had a right to receive from the consumers the cost of energy supplied to them up to the vesting date. This right should be deemed to have vested in Govt on the vesting date under section 7(2)(a)(iii). According to section 11(2)(b)(iii), the deduction from the compensation towards sums paid by consumers by way of security deposit will be less the amounts which, according to the books of the licensee, are due from the consumers to the licensee for energy supplied by him before the vesting date, that is to say, the deduction mentioned in section 11(2)(b)(iii) should be made only after subtracting the cost of energy due from the consumers to the licensee from the security deposits made by them. In other words, while the Govt. may recover from the consumers the cost of the energy supplied to them, the Government will have to credit the licensee with that cost, when calculating the deduction to be made from the compensation on account of the amount of security deposits. The provisions of the Act thus lead to an equitable result.

(True extract)

19.12.52